

2014
CUMULATIVE SUPPLEMENT
TO
MISSISSIPPI CODE
1972 ANNOTATED

Issued September, 2014

**CONTAINING PERMANENT PUBLIC STATUTES OF MISSISSIPPI
ENACTED THROUGH THE 2014 REGULAR SESSION
AND 1ST AND 2ND EXTRAORDINARY SESSIONS
OF THE LEGISLATURE**

**PUBLISHED BY AUTHORITY OF
THE LEGISLATURE**

SUPPLEMENTING

Volume 8

Title 27 (Chapters 1 to 19)

(As Revised 2013)

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By the Editorial Staff of the Publisher



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5460825

ISBN 978-0-327-09628-3 (Code set)
ISBN 978-0-7698-6490-7 (Volume 8)



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www.lexisnexis.com

User's Guide

In order to assist both the legal profession and the layman in obtaining the maximum benefit from the Mississippi Code of 1972 Annotated, a User's Guide has been included in the main volume. This guide contains comments and information on the many features found within the Code intended to increase the usefulness of the Code to the user.



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PUBLISHER'S FOREWORD

Statutes

The 2014 Supplement to the Mississippi Code of 1972 Annotated reflects the statute law of Mississippi as amended by the Mississippi Legislature through the end of the 2014 Regular Session and 1st and 2nd Extraordinary Sessions.

Annotations

Case annotations are included based on decisions of the State and federal courts in cases arising in Mississippi. Annotations to collateral research references are also included.

To better serve our customers by making our annotations more current, LexisNexis has changed the sources that are read to create annotations for this publication. Rather than waiting for cases to appear in printed reporters, we now read court decisions as they are released by the courts. A consequence of this more current reading of cases, as they are posted online on LexisNexis, is that the most recent cases annotated may not yet have print reporter citations. These will be provided, as they become available, through later publications.

This publication contains annotations taken from decisions of the Mississippi Supreme Court and the Court of Appeals and decisions of the appropriate federal courts. These cases will be printed in the following reporters:

- Southern Reporter, 3rd Series
- United States Supreme Court Reports
- Supreme Court Reporter
- United States Supreme Court Reports, Lawyers' Edition, 2nd Series
- Federal Reporter, 3rd Series
- Federal Supplement, 2nd Series
- Federal Rules Decisions
- Bankruptcy Reporter

Additionally, annotations have been taken from the following sources:

- American Law Reports, 6th Series
- American Law Reports, Federal 2nd
- Mississippi College Law Review
- Mississippi Law Journal

Finally, published opinions of the Attorney General and opinions of the Ethics Commission have been examined for annotations.

Amendment Notes

Amendment notes detail how the new legislation affects existing sections.

Editor's Notes

Editor's notes summarize subject matter and legislative history of repealed sections, provide information as to portions of legislative acts that have not been codified, or explain other pertinent information.

PUBLISHER'S FOREWORD

Joint Legislative Committee Notes

Joint Legislative Committee notes explain codification decisions and corrections of Code errors made by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation.

Tables

The Statutory Tables volume adds tables showing disposition of legislative acts through the 2014 Regular Session and 1st and 2nd Extraordinary Sessions.

Index

The comprehensive Index to the Mississippi Code of 1972 Annotated is replaced annually, and we welcome customer suggestions. The foreword to the Index explains our indexing principles, suggests guidelines for successful index research, and provides methods for contacting indexers.

Acknowledgements

The publisher wishes to acknowledge the cooperation and assistance rendered by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation, as well as the offices of the Attorney General and Secretary of State, in the preparation of this supplement.

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September 2014

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SCHEDULE OF NEW SECTIONS

Added in this Supplement

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ANNOTATED

VOLUME EIGHT

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CHAPTER 1

Assessors and County Tax Collectors

Mississippi Tax Collectors Education and Certification Program	27-1-51
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MISSISSIPPI TAX COLLECTORS EDUCATION AND CERTIFICATION PROGRAM

SEC.	
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§ 27-1-51. Mississippi Tax Collectors Education and Certification Program; levels of certification; reimbursement of certain expenses for attending certified collection school; salary supplement for attaining certain levels of certification.

(1)(a) The Office of the State Auditor shall establish and implement a Mississippi Tax Collectors Education and Certification Program under which county tax collectors and assessor-tax collectors and their deputies may attain certification as a tax collector or assessor-tax collector of state, county or municipal revenue. The Education and Certification Board, created under Section 27-1-53, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall administer and conduct the education and training

programs and examinations as may be appropriate for those persons to attain the certification, as directed by the Office of the State Auditor through its rules and regulations for the efficient administration of the programs and examinations authorized under Sections 27-1-51 through 27-1-69. There shall be three (3) levels of certification: Collector of Revenue I (CR 1), Collector of Revenue II (CR 2), and the Mississippi Collector of Revenue (MCR).

(b) Counties having not more than fifteen thousand (15,000) parcels of real property shall have a minimum of two (2) Collectors of Revenue I (CR 1), and counties having more than fifteen thousand (15,000) parcels of real property shall have a minimum of three (3) Collectors of Revenue I (CR 1).

(2)(a) In any year in which a county tax collector or assessor-tax collector takes office for the first time, the Office of the State Auditor shall require training sessions to be conducted in accordance with rules and regulations adopted by the office for these new officials. These sessions shall be held at sufficiently convenient locations throughout the state and at times that are sufficient to provide each county tax collector and assessor-tax collector with an opportunity to attend the training.

(b) To ensure that all newly elected or appointed tax collectors and assessor-tax collectors have an opportunity to attend the training sessions required by this section, the Office of the State Auditor shall require the training sessions to be conducted in each congressional district within the state.

(3) When any tax collector, assessor-tax collector, or the deputy thereof, travels outside of his county to attend a certified collection school approved by the Office of the State Auditor, that person shall receive a reimbursement of expenses for the travel at the same rate for mileage, food and lodging as allowed under Section 25-3-41. However, mileage shall not be authorized when the travel occurs by use of a motor vehicle owned by the county. All expenses reimbursed for attending a certified collection school shall be charged against the approved budget of the county tax collector or assessor-tax collector.

(4) The Office of the State Auditor shall have plenary authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of Sections 27-1-51 through 27-1-69.

(5) The county tax collector or assessor-tax collector shall select a candidate from among his deputies to attend the certification program described in Sections 27-1-51 through 27-1-69.

(6)(a) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue I (CR 1), he shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(b) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue II (CR 2), he shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(c) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Mississippi Collector of Revenue (MCR), he shall receive an additional Two Thousand Five Hundred Dollars (\$2,500.00) annually beginning the next fiscal year after completion.

SOURCES: Laws, 2010, ch. 434, § 1; Laws, 2011, ch. 383, § 1; Laws, 2014, ch. 337, § 1, eff from and after Oct. 1, 2014.

Amendment Notes — The 2014 amendment added (6).

CHAPTER 3

Department of Revenue

SEC.
27-3-73. Secrecy of tax returns; release of certain information about individuals who are delinquent in payment of child support or under investigation for fraud or abuse of state or federal program.

§ 27-3-73. Secrecy of tax returns; release of certain information about individuals who are delinquent in payment of child support or under investigation for fraud or abuse of state or federal program.

(1) Except in accordance with proper judicial order or as otherwise provided in this section or as authorized in Section 27-4-3, it shall be unlawful for the Commissioner of Revenue, or any deputy, agent, clerk or other officer or employee of the Department of Revenue, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required on any taxes collected by reports received by the Department of Revenue. This provision relates to all taxes collected by the Department of Revenue and not referred to in Sections 27-7-83, 27-13-57 and 27-65-81, requiring confidentiality of income tax, franchise tax and sales tax returns. All system edits, thresholds, and any other automated system calculations used by the Department of Revenue in the processing of returns or statistics or used to determine the correct tax due for all taxes administered by the department shall be considered confidential information and may not be divulged or made known. Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General, or any other attorney representing the state, of the report or return of any taxpayer who shall bring action to set aside the tax thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed. Additionally, nothing in this section shall prohibit the Commissioner of Revenue from making available information necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16.

The term “proper judicial order” as used in this section shall not include subpoenas or subpoenas duces tecum but shall include only those orders entered by a court of record in this state after furnishing notice and a hearing to the taxpayer and the Department of Revenue. The court shall not authorize the furnishing of such information unless it is satisfied that the information is needed to pursue pending litigation wherein the return itself is in issue, or the judge is satisfied that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted.

However, information relating to possible tax liability to other states or the federal government may be furnished to the revenue departments of those states or the federal government when the states or federal government grant a like comity to Mississippi.

(2) The State Auditor and the employees of his office shall have the right to examine only such tax returns as are necessary for auditing the Department of Revenue, and the same prohibitions against disclosure which apply to the Department of Revenue shall apply to the State Auditor and his office.

(3) Officers and employees of the Mississippi Development Authority who execute a confidentiality agreement with the Department of Revenue shall be authorized to discuss and examine information to which this section applies at the offices of the Mississippi Department of Revenue. This disclosure is limited to information necessary to properly administer the programs under the jurisdiction of the Mississippi Development Authority. The Department of Revenue is authorized to disclose to officers and employees of the Mississippi Development Authority who execute a confidentiality agreement the information necessary under the circumstances. The same prohibitions against disclosure which apply to the Department of Revenue shall apply to the officers or employees of the Mississippi Development Authority.

(4) Information required by the University Research Center to prepare the analyses required by Sections 57-13-101 through 57-13-109 shall be furnished to the University Research Center upon request. It shall be unlawful for any officer or employee of the University Research Center to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the center from the Department of Revenue other than as may be required by Sections 57-13-101 through 57-13-109 in an analysis prepared pursuant to Sections 57-13-101 through 57-13-109.

(5) Information required by the Mississippi Development Authority to prepare the reports required by Section 57-1-12.2 shall be furnished to the Mississippi Development Authority upon request. It shall be unlawful for any officer or employee of the Mississippi Development Authority to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the Mississippi Development Authority from the Department of Revenue other than as may be required by Section 57-1-12.2 in a report prepared pursuant to Section 57-1-12.2.

(6) Any person who violates the provisions of this section shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than One

Thousand Dollars (\$1,000.00) or imprisoned not more than six (6) months in the county jail, or both.

(7) The Commissioner of Revenue and the Department of Revenue are authorized to disclose to the Child Support Unit and to the Fraud Investigation Unit of the Department of Human Services without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, amount of sales tax, source of income, assets and other relevant information, records and tax forms for individuals who are delinquent in the payment of any child support as defined in Section 93-11-101 or who are under investigation for fraud or abuse of any state or federal program or statute as provided in Section 43-1-23.

SOURCES: Laws, 1975, ch. 516, § 1; Laws, 1986, ch. 389; Laws, 1988, ch. 349, § 2; Laws, 2009, ch. 492, § 36; Laws, 2010, ch. 323, § 1; Laws, 2010, ch. 385, § 1; Laws, 2010, ch. 388, § 2; Laws, 2010, ch. 481, § 1; Laws, 2014, ch. 517, § 8, eff from and after July 1, 2014.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected typographical errors in the internal statutory references. The Joint Committee ratified the correction at its July 24, 2014, meeting.

Amendment Notes — The 2014 amendment added (4) and (5) and redesignated the remaining subsections accordingly.

CHAPTER 7

Income Tax and Withholding

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ARTICLE 1.

INCOME TAX.

SEC.	
27-7-22.5.	Income tax credit for manufacturers, distributors and wholesale or retail merchants for ad valorem taxes paid on commodities, raw materials, works-in-process, goods, wares and merchandise held for resale; income tax credit for individual, firm or corporation for ad valorem taxes on rental equipment.
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- 27-7-83. Confidentiality of reports and returns; release of certain information under certain circumstances.

§ 27-7-22.5. Income tax credit for manufacturers, distributors and wholesale or retail merchants for ad valorem taxes paid on commodities, raw materials, works-in-process, goods, wares and merchandise held for resale; income tax credit for individual, firm or corporation for ad valorem taxes on rental equipment.

(1)(a) For any manufacturer, distributor, wholesale or retail merchant who pays to a county, municipality, school district, levee district or any other taxing authority of the state or a political subdivision thereof, ad valorem taxes imposed on commodities, raw materials, works-in-process, products, goods, wares and merchandise held for resale, a credit against the income taxes imposed under this chapter shall be allowed for the portion of the ad valorem taxes so paid in the amounts prescribed in subsection (2).

(b)(i) For any person, firm or corporation who pays to a county, municipality, school district, levee district or any other taxing authority of the state or a political subdivision thereof, ad valorem taxes imposed on rental equipment, a credit against the income taxes imposed under this chapter shall be allowed for the portion of the ad valorem taxes so paid in the amounts prescribed in subsection (2).

(ii) As used in this paragraph, “rental equipment” means any rental equipment or other rental items which are held for short-term rental to the public:

1. Under rental agreements with no specific term;
2. Under at-will or open-ended agreements; or
3. Under rental agreements with terms ordinarily of less than three hundred sixty-five (365) days; and
4. Is not subject to privilege taxes imposed in Chapter 19, Title 27, Mississippi Code of 1972.

(2) The tax credit allowed by this section shall not exceed the amounts set forth in paragraphs (a) through (g) of this subsection; and may be claimed for each location where such commodities, raw material, works-in-process, products, goods, wares, merchandise and/or rental equipment are found and upon which the ad valorem taxes have been paid. Any tax credit claimed under this section but not used in any taxable year may be carried forward for five (5) consecutive years from the close of the tax year in which the credit was earned.

(a) For the 1994 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Two Thousand Dollars (\$2,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(b) For the 1995 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Three Thousand Dollars (\$3,000.00)

or the amount of income taxes due the State of Mississippi that are attributable to such location.

(c) For the 1996 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Four Thousand Dollars (\$4,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(d) For the 1997 taxable year and each taxable year thereafter through taxable year 2013, the tax credit for each location of the taxpayer shall not exceed the lesser of Five Thousand Dollars (\$5,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(e) For the 2014 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Ten Thousand Dollars (\$10,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(f) For the 2015 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Fifteen Thousand Dollars (\$15,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(g) For the 2016 taxable year and each taxable year thereafter, the tax credit of the taxpayer shall be the lesser of the amount of the ad valorem taxes described in subsection (1) paid or the amount of income taxes due the State of Mississippi that are attributable to such location.

(3) Any amount of ad valorem taxes paid by a taxpayer that is applied toward the tax credit allowed in this section may not be used as a deduction by the taxpayer for state income tax purposes. In the case of a taxpayer that is a partnership, limited liability company or S corporation, the credit may be applied only to the tax attributable to partnership, limited liability company or S corporation income derived from the taxpayer.

SOURCES: Laws, 1994, ch. 304, § 1; Laws, 1997, ch 372, § 1; Laws, 2012, ch. 523, § 1; Laws, 2014, ch. 530, § 46, eff from and after Jan. 1, 2014.

Editor's Note — Laws of 2014, § 530, § 47, provides:

“SECTION 47. Section 46 of this act shall take effect and be in force from and after January 1, 2014, Section 39 of this act shall take effect and be in force from and after its passage, and the remainder of this act shall take effect and be in force from and after July 1, 2014.”

Amendment Notes — The 2014 amendment added (1)(b)(i) and (1)(b)(ii); deleted “and” following “products, goods, wares”, and inserted “and/or rental equipment” following “merchandise” in the first sentence in (2).

§ 27-7-22.31. Income tax credit for certain costs and expenses in rehabilitating eligible property certified as a historic structure or structure in a certified historic district; recapture of credit; applicability of section.

(1) As used in this section:

(a) “Certified historic structure” means a property located in Mississippi that has been:

- (i) Listed individually on the National Register of Historic Places; or
- (ii) Determined eligible for the National Register of Historic Places by the Secretary of the United States Department of the Interior and will be listed within thirty (30) months of claiming the credit authorized by this section; or

(iii) Property designated a Mississippi Landmark by the Department of Archives and History pursuant to Section 39-7-3 et seq.

(b) “Eligible property” means property located in Mississippi and offered or used for residential or business purposes.

(c) “Structure in a certified historic district” means a structure (and its structural components) located in Mississippi which:

- (i) Is listed in the National Register of Historic Places; or
- (ii) Has been determined eligible for the National Register of Historic Places by the Secretary of the United States Department of the Interior and will be listed within thirty (30) months of claiming the credit authorized by this section; or
- (iii) Is located in a registered historic district listed on the National Register of Historic Places or located in a potential district that has been determined eligible for the National Register of Historic Places by the Secretary of the United States Department of the Interior and will be listed within thirty (30) months of claiming the credit authorized by this section, and is certified by the Secretary of the United States Department of the Interior as being of historic significance to the district; or
- (iv) Is certified by the Mississippi Department of Archives and History as contributing to the historic significance of:

1. A certified historic district listed on the National Register of Historic Places; or

2. A potential district that has been determined eligible for the National Register of Historic Places by the Secretary of the United States Department of the Interior and will be listed within thirty (30) months of claiming the credit authorized by this section; or

3. A local district that has been certified by the United States Department of the Interior.

(d) “Department” means the Department of Archives and History.

(2) Any taxpayer incurring costs and expenses for the rehabilitation of eligible property, which is a certified historic structure or a structure in a certified historic district, shall be entitled to a credit against the taxes imposed pursuant to this chapter in an amount equal to twenty-five percent (25%) of the total costs and expenses of rehabilitation incurred after January 1, 2006, which shall include, but not be limited to, qualified rehabilitation expenditures as defined under Section 47(c)(2)(A) of the Internal Revenue Code of 1986, as amended, and the related regulations thereunder:

(a) If the costs and expenses associated with rehabilitation exceed:

- (i) Five Thousand Dollars (\$5,000.00) in the case of an owner-occupied dwelling; or

(ii) Fifty percent (50%) of the total basis in the property in the case of all other properties; and

(b) The rehabilitation is consistent with the standards of the Secretary of the United States Department of the Interior as determined by the department.

(3) Any taxpayer eligible for the credit authorized by this section may claim the credit in phases if:

(a) There is a written set of architectural plans and specifications for all phases of the rehabilitation (written plans outlining and describing all phases of the rehabilitation shall be accepted as written plans and specifications);

(b) The written set of architectural plans and specifications are completed before the physical work on the rehabilitation begins; and

(c) It can reasonably be expected that all phases of the rehabilitation will be completed.

(4)(a)(i) If the amount of the tax credit established by this section exceeds the total state income tax liability for the year in which the rehabilitated property is placed in service, the amount that exceeds the total state income tax liability may be carried forward for the ten (10) succeeding tax years.

(ii) If the amount of the tax credit established by this section exceeds Two Hundred Fifty Thousand Dollars (\$250,000.00), the taxpayer may elect to claim a refund in the amount of seventy-five percent (75%) of the excess credit in lieu of the ten-year carryforward. The election must be made in the year in which the rehabilitated property is placed in service. Refunds will be paid in equal installments over a two-year period and shall be made from current collections.

(iii) Refund requests shall be submitted to the Department of Revenue on forms prescribed by the department. Refunds shall be made from current tax collections.

(b) Not-for-profit entities, including, but not limited to, nonprofit corporations organized under Section 79-11-101 et seq. shall be ineligible for the credit authorized by this section. Credits granted to a partnership, a limited liability company taxed as a partnership or multiple owners of property shall be passed through to the partners, members or owners on a pro rata basis or pursuant to an executed agreement among the partners, members or owners documenting an alternative distribution method. Partners, members or other owners of a pass-through entity are not eligible to elect a refund of excess credit in lieu of a carryforward of the credit. However, a partnership or limited liability company taxed as a partnership may elect to claim a refund of excess credit at the entity level on a form prescribed by the Department of Revenue. Additionally, excess tax credits that are attributable to rehabilitated property that was placed in service by a pass-through entity prior to January 1, 2011, and that have previously been allocated to and are held by another pass-through entity prior to January 1, 2011, may be refunded to such other pass-through entity.

(5)(a) To claim the credit authorized pursuant to this section, the taxpayer shall apply to the department which shall determine the amount of eligible rehabilitation costs and expenses and whether the rehabilitation is consistent with the standards of the Secretary of the United States Department of the Interior. The department shall issue a certificate evidencing the eligible credit if the taxpayer is found to be eligible for the tax credit. The taxpayer shall attach the certificate to all income tax returns on which the credit is claimed.

(b) The aggregate amount of tax credits that may be awarded under this section shall not exceed Sixty Million Dollars (\$60,000,000.00).

(6)(a) The credit received by a taxpayer pursuant to this section is subject to recapture if:

(i) The property is one that has been determined eligible for the National Register of Historic Places but is not listed on the National Register of Historic Places within thirty (30) months of claiming the credit authorized by this section;

(ii) The potential district in which the property is located is not listed on the National Register of Historic Places within thirty (30) months of claiming the credit authorized by this section; or

(iii) The rehabilitation of the property for which the credit was granted is abandoned.

(b) The taxpayer shall notify the department and the Department of Revenue if any of the situations that subject the credit to recapture occur.

(7)(a) The board of trustees of the department shall establish fees to be charged for the services performed by the department under this section and shall publish the fee schedule. The fees contained in the schedule shall be in amounts reasonably calculated to recover the costs incurred by the department for the administration of this section. Any taxpayer desiring to participate in the tax credits authorized by this section shall pay the appropriate fee as contained in the fee schedule to the department, which shall be used by the department, without appropriation, to offset the administrative costs of the department associated with its duties under this section.

(b) There is hereby created within the State Treasury a special fund into which shall be deposited all the fees collected by the department pursuant to this section. Money deposited into the fund shall not lapse at the end of any fiscal year and investment earnings on the proceeds in such special fund shall be deposited into such fund. Money from the fund shall be disbursed upon warrants issued by the State Fiscal Officer upon requisitions signed by the executive director of the department to assist the department in carrying out its duties under this section.

(8) This section shall only apply to taxpayers:

(a) Who have been issued a certificate evidencing the eligible credit before December 31, 2017; or

(b) Who, before December 31, 2017, have received a determination in writing from the Mississippi Department of Archives and History, in

accordance with the department's Historic Preservation Certificate Application, Part 2, that the rehabilitation is consistent with the historic character of the property and that the property meets the United States Secretary of the Interior's Standards for Rehabilitation, or will meet the standards if certain specified conditions are met, and, who are issued a certificate evidencing the eligible credit on or after December 31, 2017.

SOURCES: Laws, 2006, ch. 420, § 1; Laws, 2011, ch. 302, § 1; Laws, 2011, ch. 477, § 1; Laws, 2013, ch. 504, § 1; Laws, 2014, ch. 530, § 38, eff from and after July 1, 2014.

Editor's Note — Laws of 2014, § 530, § 47, provides:

"SECTION 47. Section 46 of this act shall take effect and be in force from and after January 1, 2014, Section 39 of this act shall take effect and be in force from and after its passage, and the remainder of this act shall take effect and be in force from and after July 1, 2014."

Amendment Notes — The 2014 amendment substituted "2017" for "2014" in (8)(a) and twice in (8)(b).

§ 27-7-23. Net income of nonresident and foreign taxpayers.

[Effective until January 1, 2015, this section will read:]

(a) Definitions. —

(1) "Doing business" means the operation of any business enterprise or activity in Mississippi for financial profit or economic gain, including, but not limited to, the following:

(A) The regular maintenance of an office or other place of business in Mississippi; or

(B) The regular maintenance in Mississippi of an inventory of merchandise or material for sale, distribution or manufacture, regardless of whether kept on the premises of the taxpayer or otherwise; or

(C) The selling or distributing of merchandise to customers in Mississippi directly from a company-owned or operated vehicle when title to the merchandise is transferred from the seller or distributor to the customer at the time of the sale or distribution (transient selling); or

(D) The regular rendering of service to clients or customers in Mississippi in person or by agents or employees; or

(E) The owning, renting or operating of business or income-producing property, real or personal, in Mississippi; or

(F) The performing of contracts, prime or sublet work, for the construction, repair or renovation of real or personal property.

(2) "Business income" means income of any type or class, and from any activity that meets the relationship described in the transactional test or the functional test described in this paragraph (2). The classification of income by occasionally used labels, including, but not limited to, manufacturing income, compensation for services, sales income interest, dividends, rents, royalties, gains, operating income, and nonoperating income shall not be considered when determining whether income is business or nonbusiness

income. All income of the taxpayer is business income unless clearly classifiable as nonbusiness income. A taxpayer seeking to overcome a classification of income as business income must establish by a preponderance of the evidence that the income has been incorrectly classified.

(A) Transactional test. Business income includes income arising from transactions and activity in the regular course of the taxpayer's trade or business.

(i) If the transaction or activity is in the regular course of the taxpayer's trade or business, part of which trade or business is conducted within Mississippi, the resulting income of the transaction or activity is business income for Mississippi. Income may be business income even though the actual transaction or activity that gives rise to the income does not occur in Mississippi.

(ii) For a transaction or activity to be in the regular course of the taxpayer's trade or business, the transactions or activity need not be one that frequently occurs in the trade or business, although most frequently occurring transactions or activities shall be considered to be in the regular course of a trade or business. It is sufficient to classify a transaction or activity as being in the regular course of a trade or business if it is reasonable to conclude transactions of that type are customary in the kind of trade or business being conducted or are within the scope of what the trade or business does.

(B) Functional test. Business income includes income from tangible and intangible property if the acquisition, management and/or disposition of the property constitute integral parts of the taxpayer's regular trade or business operation.

(i) Under the functional test, business income need not be derived from transactions or activities that are in the regular course of the taxpayer's own particular trade or business. It shall be sufficient if the property from which the income is derived is or was an integral, functional, necessary or operative component of the taxpayer's trade or business operations, part of which trade or business is or was conducted within this state.

(ii) Income that is derived from isolated sales, leases, assignments, licenses and other infrequently occurring dispositions, transfers or transactions involving property, including transactions made in liquidation or the winding up of business is business income if the property is or was used in the taxpayer's trade or business operation. Income from the licensing of intangible assets, such as patents, copyrights, trademarks, service marks, goodwill, know-how, trade secrets and similar assets, that were developed or acquired for use by the taxpayer in his trade or business operations, constitute business income whether the licensing itself constituted the operation of a trade or business and whether the taxpayer remains in the same trade or business from or for which the intangible asset was developed or acquired.

(iii) Under the functional test, income from intangible property is business income when the intangible property serves an operating

function, as opposed to solely an investment function. The relevant inquiry shall focus on whether the property is or was held in furtherance of the taxpayer's trade or business, that is, on the objective characteristics of the intangible property's use or acquisition and its relation to the taxpayer and the taxpayer's activities. The functional test is not satisfied where the holding of the property is limited solely to an investment function as in the case where the holding of the property is limited to mere financial betterment of the taxpayer in general.

(iv) If the property is or was held in furtherance of the taxpayer's trade or business beyond mere financial betterment, then income from the property may be business income even though the actual transaction or activity involving the property that gives rise to the income does not occur in Mississippi.

(v) If, with respect to an item of property, a taxpayer takes a deduction from business income that is apportioned to Mississippi, or includes that item of property in the property factor, it is presumed that the item of property is or was integral to the taxpayer's trade or business operations. No presumption arises from the absence of any of this action.

(vi) Application of the functional test is generally unaffected by the form of the property. Income arising from intangible property is business income when the intangible property itself or the underlying value of the intangible property is or was an integral, functional, necessary or operative component to the taxpayer's trade or business operation. Therefore, while treatment of income derived from transactions involving intangible property as business income may be supported by a finding that the issuer of the intangible property and the taxpayer are engaged in the same trade or business, establishment of such a relationship is not the exclusive basis for concluding that the income constitutes business income. It is sufficient to support a finding of business income if the holding of the intangible property served an operational rather than an investment function.

(3) "Nonbusiness income" means all income that does not meet the definition of business income.

(4) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(5) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(b) **Nonresident individuals, partnerships, trusts and estates.** —

(1) The tax imposed by this article shall apply to the entire net income of a taxable nonresident derived from employment, trade, business, professional, personal service or other activity for financial gain or profit, performed or carried on within Mississippi, including the rental of real or personal property located within this state or for use herein and including the sale or exchange or other disposition of tangible or intangible property having a situs in Mississippi.

(2) Income derived from trade, business or other commercial activity shall be taxed to the extent that it is derived from such activity within this state. Mississippi net income shall be determined in the manner prescribed by the commissioner for the allocation and/or apportionment of income of foreign corporations having income from sources both within and without the state.

(3) A taxable nonresident shall be allowed to deduct expenses, interest, taxes, losses, bad debts, depreciation and similar business expenses only to the extent that they are allowable under this article and are attributable to the production of income allocable to and taxable by the State of Mississippi. As to allowable deductions essentially personal in nature, such as contributions to charitable organizations, medical expenses, taxes, interest and the optional standard deduction, such taxable nonresident shall be allowed deductions therefor in the ratio that the net income from sources within Mississippi bears to the total net income from all sources of such taxable nonresident, computed as if such taxable nonresident was a resident of Mississippi.

(c) Foreign corporations, associations, organizations and other entities. —

(1) Corporations and organizations required to file. All foreign corporations and other organizations which have obtained a certificate of authority from the Secretary of State to do business in Mississippi, or corporations or organizations which are in fact doing business in Mississippi, are subject to the income tax levy and are required to file annual income tax returns unless the corporation or organization is specifically exempt from tax by this article.

(2) Allocation and apportionment of income. Except as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5, 27-7-24.7 and 27-7-24.8, Mississippi Code of 1972, any corporation or organization having business income from business activity which is taxable both within and without this state shall allocate and apportion its net business income as prescribed by the commissioner. If the business income of the corporation is derived solely from property owned or business done in this state and the corporation is not taxable in another state, the entire business income shall be allocated to this state. A corporation is taxable in another state if, in that state the corporation is subject to a net income tax, or a franchise tax measured by net income, or if that state has jurisdiction to subject the corporation to a net income tax regardless of whether the state does or does not subject the corporation to a net income tax.

(3) Nonbusiness income. Rents and royalties from real or tangible personal property, capital gains, interest, dividends, or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as follows:

(A) Net rents and royalties from real property are allocable to the state in which the property is located.

(B) Net rents and royalties from tangible personal property are allocable to the state in which the property is used, or to this state in their

entirety if the corporation's commercial domicile is in this state and the corporation is not organized under the laws of or taxable in the state in which the property is utilized.

(C) Capital gains and losses from sales of real property are allocable to the state in which the property is located.

(D) Capital gains and losses from sales of tangible personal property are allocable to the state in which the property is located, or to this state if the corporation's commercial domicile is in this state and the corporation is not taxable in the state in which the property had a situs.

(E) Capital gains and losses from sales of intangible personal property are allocable to the state of the corporation's commercial domicile.

(F) Interest and dividends are allocable to the state of the corporation's commercial domicile.

(G) Patent and copyright royalties are allocable to the state in which the patent or copyright is utilized by the payer, or to this state if and to the extent that the patent or copyright is utilized by the payer in a state in which the corporation is not taxable and the corporation's commercial domicile is in this state.

(H) Any other nonbusiness income shall be allocated as prescribed by the commissioner.

(I) All expenses connected with earning nonbusiness income, such as interest, taxes, general and administrative expenses and such other expenses relating to the production of nonbusiness income, shall be deducted from gross nonbusiness income. Nonbusiness interest expense shall be computed by using the ratio of nonbusiness assets to total assets applied to total interest expense.

(d) Foreign lenders. —

(1) In the case of any foreign lender, (corporation, association, organization, individual, partnership, trusts or estates), other than: (A) a foreign insurance company subject to certification by the Commissioner of Insurance, as provided by Section 83-21-1 et seq.; or (B) a foreign lender qualified under the general laws of this state to do business herein; or (C) a foreign lender which maintains an office or place of business within this state; or (D) lenders that sold properties in this state and financed such sale and reported on the installment method, interest income received or accrued on or after January 1, 1977, from loans secured by real estate or from lending on the security of real estate located within this state shall be excluded from Mississippi gross income and exempt from the Mississippi income tax levy and the reporting requirements.

(2) In the case of any foreign lender exempted in paragraph (1) of this subsection, interest income received on any loan finalized or consummated after January 1, 1977, shall be excluded from Mississippi gross income and the net profits derived therefrom shall be exempt from the Mississippi income tax levy for the life of such loan.

(e) Insurance companies. — Insurance companies, other than life insurance companies, deriving premium income from within and without the

state, may determine their Mississippi net income from underwriting by apportioning to this state a part of their total net underwriting income by such processes or formulas of general apportionment as are prescribed by the commissioner; provided that a company adopting this method of reporting for any year must adhere to said method of reporting for subsequent years, unless permission is granted by the commissioner to change to a different method of reporting; and provided that all affiliated companies of the same group shall use the same method of reporting.

(f) **Bond requirements.** — Any individual or corporation subject to the tax imposed by this article, engaged in the business of performing contracts which may require the payment of net income taxes, may be required by the commissioner, before entering into the performance of any contract or contracts the consideration of which is more than Ten Thousand Dollars (\$10,000.00), to execute and file a good and valid bond with a surety company authorized to do business in this state, or with sufficient sureties to be approved by the commissioner, conditioned that all taxes which may accrue to the State of Mississippi will be paid when due. Provided, however, that such bond shall not exceed five percent (5%) of the total contracts entered into during the taxable period, and, provided further, that any taxpayer, in lieu of furnishing such bond, may pay the maximum sum required herein as advance payment of taxes due on the net income realized from any contract or contracts performed or completed in this state.

[Effective from and after January 1, 2015, this section will read:]

(a) **Definitions.**

(1) “Doing business” means the operation of any business enterprise or activity in Mississippi for financial profit or economic gain, including, but not limited to, the following:

(A) The regular maintenance of an office or other place of business in Mississippi; or

(B) The regular maintenance in Mississippi of an inventory of merchandise or material for sale, distribution or manufacture, regardless of whether kept on the premises of the taxpayer or otherwise; or

(C) The selling or distributing of merchandise to customers in Mississippi directly from a company-owned or operated vehicle when title to the merchandise is transferred from the seller or distributor to the customer at the time of the sale or distribution (transient selling); or

(D) The regular rendering of service to clients or customers in Mississippi in person or by agents or employees; or

(E) The owning, renting or operating of business or income-producing property, real or personal, in Mississippi; or

(F) The performing of contracts, prime or sublet work, for the construction, repair or renovation of real or personal property.

(2) “Business income” means income of any type or class, and from any activity that meets the relationship described in the transactional test or the functional test described in this paragraph (2). The classification of income by occasionally used labels, including, but not limited to, manu-

facturing income, compensation for services, sales income interest, dividends, rents, royalties, gains, operating income, and nonoperating income shall not be considered when determining whether income is business or nonbusiness income. All income of the taxpayer is business income unless clearly classifiable as nonbusiness income. A taxpayer seeking to overcome a classification of income as business income must establish by a preponderance of the evidence that the income has been incorrectly classified.

(A) Transactional test. Business income includes income arising from transactions and activity in the regular course of the taxpayer's trade or business.

(i) If the transaction or activity is in the regular course of the taxpayer's trade or business, part of which trade or business is conducted within Mississippi, the resulting income of the transaction or activity is business income for Mississippi. Income may be business income even though the actual transaction or activity that gives rise to the income does not occur in Mississippi.

(ii) For a transaction or activity to be in the regular course of the taxpayer's trade or business, the transactions or activity need not be one that frequently occurs in the trade or business, although most frequently occurring transactions or activities shall be considered to be in the regular course of a trade or business. It is sufficient to classify a transaction or activity as being in the regular course of a trade or business if it is reasonable to conclude transactions of that type are customary in the kind of trade or business being conducted or are within the scope of what the trade or business does.

(B) Functional test. Business income includes income from tangible and intangible property if the acquisition, management and/or disposition of the property constitute integral parts of the taxpayer's regular trade or business operation.

(i) Under the functional test, business income need not be derived from transactions or activities that are in the regular course of the taxpayer's own particular trade or business. It shall be sufficient if the property from which the income is derived is or was an integral, functional, necessary or operative component of the taxpayer's trade or business operations, part of which trade or business is or was conducted within this state.

(ii) Income that is derived from isolated sales, leases, assignments, licenses and other infrequently occurring dispositions, transfers or transactions involving property, including transactions made in liquidation or the winding up of business is business income if the property is or was used in the taxpayer's trade or business operation. Income from the licensing of intangible assets, such as patents, copyrights, trademarks, service marks, goodwill, know-how, trade secrets and similar assets, that were developed or acquired for use by the taxpayer in his trade or business operations, constitute business income whether the licensing itself constituted the operation of a

trade or business and whether the taxpayer remains in the same trade or business from or for which the intangible asset was developed or acquired.

(iii) Under the functional test, income from intangible property is business income when the intangible property serves an operating function, as opposed to solely an investment function. The relevant inquiry shall focus on whether the property is or was held in furtherance of the taxpayer's trade or business, that is, on the objective characteristics of the intangible property's use or acquisition and its relation to the taxpayer and the taxpayer's activities. The functional test is not satisfied where the holding of the property is limited solely to an investment function as in the case where the holding of the property is limited to mere financial betterment of the taxpayer in general.

(iv) If the property is or was held in furtherance of the taxpayer's trade or business beyond mere financial betterment, then income from the property may be business income even though the actual transaction or activity involving the property that gives rise to the income does not occur in Mississippi.

(v) If, with respect to an item of property, a taxpayer takes a deduction from business income that is apportioned to Mississippi, or includes that item of property in the property factor, it is presumed that the item of property is or was integral to the taxpayer's trade or business operations. No presumption arises from the absence of any of this action.

(vi) Application of the functional test is generally unaffected by the form of the property. Income arising from intangible property is business income when the intangible property itself or the underlying value of the intangible property is or was an integral, functional, necessary or operative component to the taxpayer's trade or business operation. Therefore, while treatment of income derived from transactions involving intangible property as business income may be supported by a finding that the issuer of the intangible property and the taxpayer are engaged in the same trade or business, establishment of such a relationship is not the exclusive basis for concluding that the income constitutes business income. It is sufficient to support a finding of business income if the holding of the intangible property served an operational rather than an investment function.

(3) "Nonbusiness income" means all income that does not meet the definition of business income.

(4) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(5) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(b) Nonresident individuals, partnerships, trusts and estates.

(1) The tax imposed by this article shall apply to the entire net income of a taxable nonresident derived from employment, trade, business, professional, personal service or other activity for financial gain or profit, performed or carried on within Mississippi, including the rental of real or personal property located within this state or for use herein and including the sale or exchange or other disposition of tangible or intangible property having a situs in Mississippi.

(2) Income derived from trade, business or other commercial activity shall be taxed to the extent that it is derived from such activity within this state. Mississippi net income shall be determined in the manner prescribed by the commissioner for the allocation and/or apportionment of income of foreign corporations having income from sources both within and without the state.

(3) A taxable nonresident shall be allowed to deduct expenses, interest, taxes, losses, bad debts, depreciation and similar business expenses only to the extent that they are allowable under this article and are attributable to the production of income allocable to and taxable by the State of Mississippi. As to allowable deductions essentially personal in nature, such as contributions to charitable organizations, medical expenses, taxes, interest and the optional standard deduction, such taxable nonresident shall be allowed deductions therefor in the ratio that the net income from sources within Mississippi bears to the total net income from all sources of such taxable nonresident, computed as if such taxable nonresident was a resident of Mississippi.

(c) Foreign corporations, associations, organizations and other entities.

(1) Corporations and organizations required to file. All foreign corporations and other organizations which have obtained a certificate of authority from the Secretary of State to do business in Mississippi, or corporations or organizations which are in fact doing business in Mississippi, are subject to the income tax levy and are required to file annual income tax returns unless the corporation or organization is specifically exempt from tax by this article.

(2) Allocation and apportionment of income.

(A) Except as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5, 27-7-24.7 and 27-7-24.8, Mississippi Code of 1972, any corporation or organization having business income from business activity which is taxable both within and without this state shall allocate and apportion its net business income as prescribed by regulations enacted by the commissioner. If the business income of the corporation is derived solely from property owned or business done in this state and the corporation is not taxable in another state, the entire business income shall be allocated to this state. A corporation is taxable in another state if, in that state the corporation is subject to a net income tax, or a franchise tax measured by net income, or if that state has jurisdiction to

subject the corporation to a net income tax regardless of whether the state does or does not subject the corporation to a net income tax.

(B) If the allocation and apportionment provisions of this section or regulations enacted by the commissioner do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for, or the commissioner may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (i) Separate accounting;
- (ii) The exclusion of any one or more of the factors;
- (iii) The inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state; or
- (iv) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(C) In any instance in which a taxpayer requests or the commissioner requires the use of any of the alternative apportionment methods in subparagraph (B) of this paragraph, the party requesting or requiring the method shall bear the burden of proving by preponderance of the evidence in any administrative or judicial proceeding that the methods set forth in this section or the commissioner's regulations do not fairly represent the extent of the taxpayer's business activity in this state and that the proposed method more fairly represents that activity than any other reasonable method available. The alternative apportionment authority specified in this subparagraph (D) is intended to be invoked only in limited and unique, nonrecurring circumstances where the standard apportionment provisions contained in the statutes and regulations produce unanticipated results that do not fairly represent the extent of the taxpayer's business activity in this state.

(D) The commissioner shall be prohibited from assessing any penalties related to a deficiency arising from requiring the use of an alternative apportionment method under subparagraph (B) of this paragraph unless the commissioner shall establish by preponderance of the evidence that the taxpayer's method was without reasonable basis or was not in accordance with existing statutes or regulations.

(3) Nonbusiness income. Rents and royalties from real or tangible personal property, capital gains, interest, dividends, or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as follows:

(A) Net rents and royalties from real property are allocable to the state in which the property is located.

(B) Net rents and royalties from tangible personal property are allocable to the state in which the property is used, or to this state in their entirety if the corporation's commercial domicile is in this state and the corporation is not organized under the laws of or taxable in the state in which the property is utilized.

(C) Capital gains and losses from sales of real property are allocable to the state in which the property is located.

(D) Capital gains and losses from sales of tangible personal property are allocable to the state in which the property is located, or to this state if the corporation's commercial domicile is in this state and the corporation is not taxable in the state in which the property had a situs.

(E) Capital gains and losses from sales of intangible personal property are allocable to the state of the corporation's commercial domicile.

(F) Interest and dividends are allocable to the state of the corporation's commercial domicile.

(G) Patent and copyright royalties are allocable to the state in which the patent or copyright is utilized by the payer, or to this state if and to the extent that the patent or copyright is utilized by the payer in a state in which the corporation is not taxable and the corporation's commercial domicile is in this state.

(H) Any other nonbusiness income shall be allocated as prescribed by the commissioner.

(I) All expenses connected with earning nonbusiness income, such as interest, taxes, general and administrative expenses and such other expenses relating to the production of nonbusiness income, shall be deducted from gross nonbusiness income. Nonbusiness interest expense shall be computed by using the ratio of nonbusiness assets to total assets applied to total interest expense.

(d) Foreign lenders.

(1) In the case of any foreign lender, (corporation, association, organization, individual, partnership, trusts or estates), other than: (A) a foreign insurance company subject to certification by the Commissioner of Insurance, as provided by Section 83-21-1 et seq.; or (B) a foreign lender qualified under the general laws of this state to do business herein; or (C) a foreign lender which maintains an office or place of business within this state; or (D) lenders that sold properties in this state and financed such sale and reported on the installment method, interest income received or accrued on or after January 1, 1977, from loans secured by real estate or from lending on the security of real estate located within this state shall be excluded from Mississippi gross income and exempt from the Mississippi income tax levy and the reporting requirements.

(2) In the case of any foreign lender exempted in paragraph (1) of this subsection, interest income received on any loan finalized or consummated after January 1, 1977, shall be excluded from Mississippi gross income and the net profits derived therefrom shall be exempt from the Mississippi income tax levy for the life of such loan.

(e) Insurance companies. Insurance companies, other than life insurance companies, deriving premium income from within and without the state, may determine their Mississippi net income from underwriting by apportioning to this state a part of their total net underwriting income by such processes or formulas of general apportionment as are prescribed by the commissioner; provided that a company adopting this method of report-

ing for any year must adhere to said method of reporting for subsequent years, unless permission is granted by the commissioner to change to a different method of reporting; and provided that all affiliated companies of the same group shall use the same method of reporting.

(f) **Bond requirements.** Any individual or corporation subject to the tax imposed by this article, engaged in the business of performing contracts which may require the payment of net income taxes, may be required by the commissioner, before entering into the performance of any contract or contracts the consideration of which is more than Ten Thousand Dollars (\$10,000.00), to execute and file a good and valid bond with a surety company authorized to do business in this state, or with sufficient sureties to be approved by the commissioner, conditioned that all taxes which may accrue to the State of Mississippi will be paid when due. Provided, however, that such bond shall not exceed five percent (5%) of the total contracts entered into during the taxable period, and, provided further, that any taxpayer, in lieu of furnishing such bond, may pay the maximum sum required herein as advance payment of taxes due on the net income realized from any contract or contracts performed or completed in this state.

SOURCES: Codes, 1942, § 9220-12; Laws, 1934, ch. 120; Laws, 1936, ch. 151; Laws, 1952, ch. 402, § 11; Laws, 1958, ch. 554, § 3; Laws, 1977, ch. 500, § 1; Laws, 1978, ch. 475, § 3; Laws, 1981, ch. 435, § 1; Laws, 1989, ch. 485, § 30; Laws, 1996, ch. 441, § 69; Laws, 2001, ch. 586, § 4; Laws, 2014, ch. 469, § 2; Laws, 2014, ch. 476, § 1, eff from and after Jan. 1, 2015.

Joint Legislative Committee Note — Section 2 of ch. 469, Laws of 2014, effective from and after January 1, 2014 (approved March 31, 2014), amended this section. Section 1 of ch. 476, Laws of 2014, effective from and after January 1, 2015 (approved April 10, 2014), also amended this section. As set out above, this section reflects the language of Section 2 of ch. 469, Laws of 2014, effective until January 1, 2015, and effective from and after January 1, 2015, the section reflects the language of Section 1 of ch. 476, Laws of 2014, which contains language that specifically provides that it supersedes § 27-7-23 as amended by Chapter 469, Laws of 2014.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345,

27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The first 2014 amendment (ch. 469), effective January 1, 2014, in (b)(3), in the first version of the section, substituted “was a resident of Mississippi” for “were a resident of Mississippi”; and in (c)(2), substituted a comma for “and” following “27-7-24.5” and inserted “and 27-7-24.8” in (c)(2)(A).

The second 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (c)(2)(B) through (c)(2)(D); substituted “was a resident of Mississippi” for “were a resident of Mississippi” in (b)(3); inserted the (c)(2)(A) designator and, in the first sentence thereof, inserted “and 27-7-24.8” preceding “Mississippi Code of 1972” near the beginning, and “regulations enacted by” near the end.

§ 27-7-24. Allocation and apportionment of income of financial institution with taxable activities within and without state.

[Effective until January 1, 2015, this section will read:]

(1) Except as otherwise specifically provided, a financial institution whose business activity is taxable both within and without this state shall allocate and apportion its net income as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7, Mississippi Code of 1972. All items of nonbusiness income (income which is not includable in the apportionable income tax base) shall be allocated pursuant to the provisions of Section 27-7-23, Mississippi Code of 1972. A financial institution organized under the laws of a foreign country, the Commonwealth of Puerto Rico, or a territory or possession of the United States whose effectively connected income, as defined under the federal Internal Revenue Code, as in effect January 1, 1996, is taxable both within this state and within another state, other than the state in which it is organized, shall allocate and apportion its net income as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7, Mississippi Code of 1972.

(2) All business income (income which is includable in the apportionable income tax base) shall be apportioned to this state by multiplying such income by the apportionment percentage. The apportionment percentage is determined by adding the taxpayer’s receipts factor (as described in Section 27-7-24.3), property factor (as described in Section 27-7-24.5), and payroll factor (as described in 27-7-24.7) together and dividing the sum by three (3). If one (1) of the factors is missing, the two (2) remaining factors are added and the sum is divided by two (2). If two (2) of the factors are missing, the remaining factor is the apportionment percentage. A factor is missing if both its numerator and denominator are zero (0), but is not missing merely because its numerator is zero (0).

(3) Each factor shall be computed according to the method of accounting (cash or accrual basis) used by the taxpayer for the taxable year.

(4) If the allocation and apportionment provisions of Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7 do not fairly represent the

extent of the taxpayer's business activity in this state, the taxpayer may petition for or the commissioner may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (a) Separate accounting;
- (b) The exclusion of any one or more of the factors,
- (c) The inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state; or
- (d) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

[Effective from and after January 1, 2015, this section will read:]

(1) Except as otherwise specifically provided, a financial institution whose business activity is taxable both within and without this state shall allocate and apportion its net income as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7, Mississippi Code of 1972. All items of nonbusiness income (income which is not includable in the apportionable income tax base) shall be allocated pursuant to the provisions of Section 27-7-23, Mississippi Code of 1972. A financial institution organized under the laws of a foreign country, the Commonwealth of Puerto Rico, or a territory or possession of the United States whose effectively connected income, as defined under the federal Internal Revenue Code, as in effect January 1, 1996, is taxable both within this state and within another state, other than the state in which it is organized, shall allocate and apportion its net income as provided in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7, Mississippi Code of 1972.

(2) All business income (income which is includable in the apportionable income tax base) shall be apportioned to this state by multiplying such income by the apportionment percentage. The apportionment percentage is determined by adding the taxpayer's receipts factor (as described in Section 27-7-24.3), property factor (as described in Section 27-7-24.5), and payroll factor (as described in Section 27-7-24.7) together and dividing the sum by three (3). If one (1) of the factors is missing, the two (2) remaining factors are added and the sum is divided by two (2). If two (2) of the factors are missing, the remaining factor is the apportionment percentage. A factor is missing if both its numerator and denominator are zero (0), but is not missing merely because its numerator is zero (0).

(3) Each factor shall be computed according to the method of accounting (cash or accrual basis) used by the taxpayer for the taxable year.

(4) If the allocation and apportionment provisions of Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7 do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for or the commissioner may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (a) Separate accounting;
- (b) The exclusion of any one or more of the factors;
- (c) The inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state; or

(d) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

In any instance in which a taxpayer requests or the commissioner requires the use of any of the alternative apportionment methods in this subsection, the party requesting or requiring the method shall bear the burden of proving by preponderance of the evidence in any administrative or judicial proceeding that the methods set forth in Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7 do not fairly represent the extent of the taxpayer's business activity in this state and that the proposed method more fairly represents that activity than any other reasonable method available. The alternative apportionment authority specified in this subsection is intended to be invoked only in limited and unique, nonrecurring circumstances where the standard apportionment provisions contained in the statutes and regulations produce unanticipated results that do not fairly represent the extent of the taxpayer's business activity in this state.

(5) The commissioner shall be prohibited from assessing any penalties related to a deficiency arising from requiring the use of an alternative apportionment method under subsection (4) of this section unless the commissioner shall establish by preponderance of the evidence that the taxpayer's method was without reasonable basis or was not in accordance with existing statutes or regulations.

SOURCES: Laws, 1996, ch. 441, § 62; Laws, 2014, ch. 476, § 2, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (5) and an undesignated paragraph in (4)(d).

§ 27-7-24.8. Allocation and apportionment of income of major medical or pharmaceutical supplier of Mississippi distribution facility with taxable activities within and without state.

(1) For purposes of the income tax imposed by this chapter, a major medical or pharmaceutical supplier of a Mississippi distribution facility whose business activity is taxable both within and without this state shall apportion its business income (income which is includable in the apportionable tax base) to this state by multiplying such income by an apportionment percentage determined in accordance with this section.

(2) The apportionment percentage of a major medical or pharmaceutical supplier of a Mississippi distribution facility shall be determined by:

(a) Adding together:

- (i) A payroll factor, which shall be counted twice,
- (ii) A property factor, which shall be counted twice, and
- (iii) A sales factor, which shall be counted once; and

(b) Then dividing the sum of such factors by five (5).

(3) The payroll factor, property factor, and sales factor of a major medical or pharmaceutical supplier of a Mississippi distribution facility shall be calculated as follows:

(a) The payroll factor is a fraction, the numerator of which is the total amount paid to employees for services performed in this state for the taxable year and the denominator of which is the total amount paid both within and without this state during the taxable year;

(b) The property factor is a fraction, the numerator of which is the value of real property and tangible personal property rented to the taxpayer that is located or used within this state during the taxable year (valued at eight (8) times the annual rental rate) and the average value of the taxpayer's real and tangible personal property owned that is located or used within this state during the taxable year and the denominator of which is the value of real property and tangible personal property rented to the taxpayer (valued at eight (8) times the annual rental rate) and the average value of the taxpayer's real and tangible personal property owned that is located or used within and without this state during the taxable year; and

(c) The sales factor is a fraction, the numerator of which is the receipts of the taxpayer in this state during the taxable year and the denominator of which is the receipts of the taxpayer within and without this state during the taxable year.

(4) For purposes of this section:

(a) "Major medical" or "pharmaceutical supplier" means a company or group of affiliated companies (as defined in Section 27-7-37) who ship medical or pharmaceutical products to a Mississippi distribution facility.

(b) "Mississippi distribution facility" means and has the same definition as such term has in Section 27-13-13(2)(d).

SOURCES: Laws, 2014, ch. 469, § 1, eff from and after Jan. 1, 2014.

§ 27-7-37. Corporate returns.

[Effective until January 1, 2015, this section will read:]

(1) Every corporation subject to taxation shall make a separate return, stating specifically the items of its gross income and the deductions and credits allowed by this article. The return shall be signed by either the president, vice president, secretary or treasurer.

(2)(a) Two (2) or more members of an affiliated group of corporations, each taxable in Mississippi, may elect to file a combined income tax return. Corporations electing to file combined returns under this section shall determine the Mississippi net business income (or loss) on an individual corporate member basis as required in Section 27-7-23 and, if applicable, Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7. The Mississippi net business income (or loss) so computed for each individual member shall be combined to determine the Mississippi net business income (or loss) of the combined group of affiliated corporations. To the amount so determined shall be added nonbusiness income of the combined members directly allocable to Mississippi to determine Mississippi taxable income.

The commissioner may require a corporation taxable under this article that is affiliated with one or more corporations that are not taxable under this article to file a combined return with the affiliated corporation or corporations if he believes that the intercompany transactions of such taxable corporation have resulted in the shifting of taxable income from itself to another member or members of its affiliated group not subject to tax under this article. Also, the commissioner may require a group of affiliated corporations taxable under this article to file a combined return if he believes that the intercompany transactions of such corporations have resulted in the shifting of taxable income between members of the included affiliated group. In the event that such a combined return is required, the net income or loss of each member of the group required to be combined, shall be combined pursuant to regulations prescribed by the commissioner to determine the total combined taxable income and the Mississippi taxable income of the group. The tax imposed by this article shall be computed and assessed upon the Mississippi taxable income of the combined group which shall be treated as the taxpayer.

(b) The privilege to file combined returns shall be limited to members of an affiliated group of corporations which are subject to taxation under the provisions of this article. The privilege of making a combined return may be exercised only if all corporations subject to taxation under this article which were members of the affiliated group at any time during the taxable year consent to a combined return prior to the last day prescribed by law for the filing of such return. The making of a combined return shall be considered as such consent. In the case of a taxable corporation which is a member of the affiliated group for a fractional part of the year, the combined return shall include the income of such corporation for such part of the year as it is a member of the affiliated group.

(c) The commissioner shall prescribe such regulations as he may deem necessary in order that the tax liability of any affiliated group of corporations making a combined return and of each corporation in the group, both during and after the period of affiliation, may be returned, determined, computed, assessed, collected and adjusted, in such manner as clearly to reflect the income tax liability and the various factors necessary for the determination of such liability, and in order to prevent avoidance of such tax liability.

(d) As used in this article, the term “affiliated group” means one or more corporations connected through stock ownership with a common parent corporation where at least eighty percent (80%) of the voting power of all classes of stock and at least eighty percent (80%) of each class of the nonvoting stock of each of the member corporations, except the common parent corporation, is owned directly by one or more of the other member corporations; and the common parent corporation owns directly stock possessing at least eighty percent (80%) of the voting power of all classes of stock and at least eighty percent (80%) of each class of the nonvoting stock of at least one (1) of the other member corporations. As used in this subsection, the term “stock” does not include nonvoting stock which is limited and preferred as to dividends.

(e) If a corporation elects or is required to file returns on a combined basis, all subsequent returns shall be made upon the same basis unless permission to change the basis is granted by the commissioner, or unless the commissioner requires a change in the basis.

(3) If any foreign corporation has no office or place of business in this state but has an agent in this state, the returns shall be made by the agent.

(4) In the case of a receiver, trustee in bankruptcy, or assignees operating the property or business of a corporation, such receiver, trustee or assignee shall make returns for such corporation in the same manner and form as corporations are required to make returns; and any tax due on the basis of such returns shall be collected in the same manner as if collected from the corporation of whose business or property they have custody or control.

(5) A corporation required to include the activity of a disregarded entity for federal income tax purposes shall do likewise for the purpose of computing income for this state.

[Effective from and after January 1, 2015, this section will read:]

(1) Every corporation subject to taxation shall make a separate return, stating specifically the items of its gross income and the deductions and credits allowed by this article. The return shall be signed by either the president, vice president, secretary or treasurer.

(2)(a)(i) Two (2) or more members of an affiliated group of corporations, each taxable in Mississippi, may elect to file a combined income tax return. Corporations electing to file combined returns under this section shall determine the Mississippi net business income (or loss) on an individual corporate member basis as required in Section 27-7-23 and, if applicable, Sections 27-7-24, 27-7-24.1, 27-7-24.3, 27-7-24.5 and 27-7-24.7. The Mis-

Mississippi net business income (or loss) so computed for each individual member shall be combined to determine the Mississippi net business income (or loss) of the combined group of affiliated corporations. To the amount so determined shall be added nonbusiness income of the combined members directly allocable to Mississippi to determine Mississippi taxable income.

(ii) The commissioner may require a corporation taxable under this article that is affiliated with one or more corporations that are not taxable under this article to file a combined return with the affiliated corporation or corporations if he establishes by preponderance of the evidence that the intercompany transactions of such taxable corporation have resulted in the shifting of taxable income from itself to another member or members of its affiliated group not subject to tax under this article. Also, the commissioner may require a group of affiliated corporations taxable under this article to file a combined return if he establishes by preponderance of the evidence that the intercompany transactions of such corporations have resulted in the shifting of taxable income between members of the included affiliated group. In the event that such a combined return is required, the net income or loss of each member of the group required to be combined, shall be combined pursuant to regulations prescribed by the commissioner to determine the total combined taxable income and the Mississippi taxable income of the group. The tax imposed by this article shall be computed and assessed upon the Mississippi taxable income of the combined group which shall be treated as the taxpayer.

(iii) The commissioner shall not require the filing of a combined return pursuant to the authority granted under subparagraph (ii) of this paragraph until regulations shall have been enacted specifying the criteria and circumstances that form the basis for meeting the preponderance of the evidence standard required to support a conclusion that intercompany transactions of such taxable corporation have resulted in the improper shifting of taxable income from a taxpayer to another member or members of its affiliated group not subject to tax under this article, or that the intercompany transactions of such corporations have resulted in the improper shifting of taxable income between members of the included affiliated group.

(iv) The commissioner shall be prohibited from assessing any penalties related to a deficiency arising from the exercise of the authority granted under subparagraph (ii) of this paragraph unless the commissioner shall establish by preponderance of the evidence that the taxpayer's filing method was without reasonable basis or the intercompany transactions at issue lacked any material nontax business purpose.

(b) The privilege to file combined returns shall be limited to members of an affiliated group of corporations which are subject to taxation under the provisions of this article. The privilege of making a combined return may be exercised only if all corporations subject to taxation under this article which were members of the affiliated group at any time during the taxable year

consent to a combined return prior to the last day prescribed by law for the filing of such return. The making of a combined return shall be considered as such consent. In the case of a taxable corporation which is a member of the affiliated group for a fractional part of the year, the combined return shall include the income of such corporation for such part of the year as it is a member of the affiliated group.

(c) The commissioner shall prescribe such regulations as he may deem necessary in order that the tax liability of any affiliated group of corporations making a combined return and of each corporation in the group, both during and after the period of affiliation, may be returned, determined, computed, assessed, collected and adjusted, in such manner as clearly to reflect the income tax liability and the various factors necessary for the determination of such liability, and in order to prevent avoidance of such tax liability.

(d) As used in this article, the term “affiliated group” means one or more corporations connected through stock ownership with a common parent corporation where at least eighty percent (80%) of the voting power of all classes of stock and at least eighty percent (80%) of each class of the nonvoting stock of each of the member corporations, except the common parent corporation, is owned directly by one or more of the other member corporations; and the common parent corporation owns directly stock possessing at least eighty percent (80%) of the voting power of all classes of stock and at least eighty percent (80%) of each class of the nonvoting stock of at least one (1) of the other member corporations. As used in this subsection, the term “stock” does not include nonvoting stock which is limited and preferred as to dividends.

(e) If a corporation elects or is required to file returns on a combined basis, all subsequent returns shall be made upon the same basis unless permission to change the basis is granted by the commissioner, or unless the commissioner requires a change in the basis.

(3) If any foreign corporation has no office or place of business in this state but has an agent in this state, the returns shall be made by the agent.

(4) In the case of a receiver, trustee in bankruptcy, or assignees operating the property or business of a corporation, such receiver, trustee or assignee shall make returns for such corporation in the same manner and form as corporations are required to make returns; and any tax due on the basis of such returns shall be collected in the same manner as if collected from the corporation of whose business or property they have custody or control.

(5) A corporation required to include the activity of a disregarded entity for federal income tax purposes shall do likewise for the purpose of computing income for this state.

SOURCES: Codes, 1942, § 9220-19; Laws, 1934, ch. 120; Laws, 1952, ch. 402, § 18; Laws, 1978, ch. 410, § 2; Laws, 1981, ch. 406, § 1; Laws, 1996, ch. 441, § 70; Laws, 2004, ch. 371, § 1; Laws, 2008, ch. 433, § 3; Laws, 2014, ch. 476, § 3, eff from and after January 1, 2015.

Editor’s Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (2)(a)(iii) and (iv); inserted the (2)(a)(i) and (ii) designations, and in (2)(a)(ii), substituted “establishes by preponderance of the evidence” for “believes” in the first and second sentences.

JUDICIAL DECISIONS

1. In general.

Chancery court did not err in overturning the tax assessment against a corporation because the corporation properly applied gaming license credits to offset its income tax liability of the combined return with its affiliated entities; the limitation the Mississippi Department of Rev-

enue claimed was on the credit had to be determined in reference to the tax liability of the four licensees in the affiliated group, which were allowed to use the credit to offset their income tax liability. *Miss. Dep’t of Revenue v. Isle of Capri Casinos, Inc.*, 131 So. 3d 1192 (Miss. 2014).

§ 27-7-51. Additional taxes or refunds.

[Effective until January 1, 2015, this section will read:]

(1) If, upon examination of a return made under the provisions of this article, it appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. Any overpayment of tax so determined shall be credited or refunded to the taxpayer. If the correct amount of tax is greater than that shown in the return of the taxpayer, the commissioner shall make his assessment of additional tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the additional tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67, provided

that within the period of sixty (60) days the taxpayer may appeal to the board of review as provided by law.

(2) In the case of an overpayment of tax, interest shall be computed under the provisions of Section 27-7-315. In the case of an underpayment of tax, interest at the rate of one percent (1%) per month from the due date of the return may be added or assessed in addition to the additional tax due as hereinabove provided in subsection (1) of this section.

(3) In case of failure to pay any additional taxes as assessed under this section, there may be added to the additional amount assessed a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the additional tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

(4) Where the reported net income of a taxpayer is increased by the Internal Revenue Service, a taxpayer who, without action by the commissioner, amends a return filed under this article on the basis of a change in taxable income made by the Internal Revenue Service, and pays the additional tax due within thirty (30) days after agreeing to the federal change (and has received statement of the federal changes to which agreement has been made or payment thereof), shall add interest to the additional tax at the rate of one percent (1%) per month from due date of the original return. If the additional tax, based on changes in taxable income by the Internal Revenue Service, is assessed by the commissioner under subsection (1) of this section, in addition to the interest there may be added a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the additional tax due if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure to pay continues, not to exceed twenty-five percent (25%) in the aggregate, unless it is shown that the failure is due to reasonable cause and not due to willful neglect.

(5) In the case of a taxpayer who files a bond when appealing the decision of the Board of Tax Appeals instead of paying the amount of the additional tax found to be due by the Board of Tax Appeals, and the tax assessment or a part of the assessment is upheld by the chancery court and/or the Supreme Court, the assessment shall bear interest at the rate of one percent (1%) per month from the due date until paid.

(6)(a) Nothing in this section shall be construed as authorizing a refund of taxes for claims pursuant to the United States Supreme Court decision of *Davis v. Michigan Department of Treasury*, 109 S.Ct. 1500 (1989). These taxes were not incorrectly and/or erroneously collected as contemplated by this chapter.

(b) In the event a court of final jurisdiction determines the above provision to be void for any reason, it is hereby declared the intent of the Legislature that affected taxpayers shall be allowed a credit against future income tax liability as opposed to a tax refund.

[Effective from and after January 1, 2015, this section will read:]

(1) If, upon examination of a return made under the provisions of this article, it appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. Any overpayment of tax so determined shall be credited or refunded to the taxpayer. If the correct amount of tax is greater than that shown in the return of the taxpayer, the commissioner shall make his assessment of additional tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in which to pay the additional tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67, provided that within the period of sixty (60) days the taxpayer may appeal to the Board of Review as provided by law.

(2) In the case of an overpayment of tax, interest shall be computed under the provisions of Section 27-7-315. In the case of an underpayment of tax, interest at the rate of one percent (1%) per month, except as otherwise provided in subsection (6) of this section, from the due date of the return may be added or assessed in addition to the additional tax due as hereinabove provided in subsection (1) of this section.

(3) In case of failure to pay any additional taxes as assessed under this section, there may be added to the additional amount assessed a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the additional tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

(4) Where the reported net income of a taxpayer is increased by the Internal Revenue Service, and the taxpayer, without action by the commissioner, amends a return filed under this article on the basis of a change in taxable income made by the Internal Revenue Service, and pays the additional tax due within thirty (30) days after agreeing to the federal change (and has received statement of the federal changes to which agreement has been made or payment thereof), the commissioner may add interest to the additional tax at the rate of one percent (1%) per month, except as otherwise provided in subsection (6) of this section, from due date of the original return. If the additional tax, based on changes in taxable income by the Internal Revenue Service, is assessed by the commissioner under subsection (1) of this section, in addition to the interest there may be added a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the additional tax due if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure to pay continues, not to exceed twenty-five percent (25%) in the aggregate, unless it is shown that the failure is due to reasonable cause and not due to willful neglect.

(5) In the case of a taxpayer who appeals the decision of the Board of Tax Appeals and the tax assessment or a part of the assessment is upheld by the

chancery court and/or the Supreme Court, the assessment may bear interest at the rate of one percent (1%) per month, except as otherwise provided in subsection (6) of this section, from the due date until paid.

(6) For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

(a) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;

(b) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;

(c) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;

(d) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and

(e) One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

(7)(a) Nothing in this section shall be construed as authorizing a refund of taxes for claims pursuant to the United States Supreme Court decision of *Davis v. Michigan Department of Treasury*, 109 S.Ct. 1500 (1989). These taxes were not incorrectly and/or erroneously collected as contemplated by this chapter.

(b) In the event a court of final jurisdiction determines the above provision to be void for any reason, it is hereby declared the intent of the Legislature that affected taxpayers shall be allowed a credit against future income tax liability as opposed to a tax refund.

SOURCES: Codes, 1942, § 9220-25.1; Laws, 1971, ch. 512, § 2; Laws, 1978, ch. 341, § 1; Laws, 1979, ch. 427, § 5; Laws, 1984, ch. 447, § 2; Laws, 1988, ch. 391, § 5; Laws, 1990, ch. 523, § 6; Laws, 1991, ch. 524, § 7; Laws, 2002, ch. 414, § 1; Laws, 2005, ch. 414, § 1; Laws, 2005, ch. 499, § 12; Laws, 2009, ch. 492, § 43; Laws, 2014, ch. 476, § 4, eff from and after January 1 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345,

27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (6) and redesignated former (6) as (7); substituted “the commissioner mailed or hand delivered” for “of” in the last sentence in (1); inserted “except as otherwise provided in subsection (6) of this section” in (2), (4), and (5); substituted “and the taxpayer” for “a taxpayer who” and “the commissioner may add interest” for “shall add interest” in the first sentence of (4), and in (5), substituted “appeals” for “files a bond when appealing,” deleted “instead of paying the amount of the additional tax found to be due by the Board of Tax Appeals” following “the decision of the Board of Tax Appeals,” and substituted “may bear interest” for “shall bear interest.”

§ 27-7-53. Delinquent taxes; failure to file return.

[Effective until January 1, 2015, this section will read:]

(1)(a) Except as otherwise provided in this section, if a return is timely filed by the taxpayer but the tax due is not paid, the commissioner shall make his assessment of tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67 of this article; provided that within the period of sixty (60) days the taxpayer may appeal to the board of review as provided by law.

(b)(i) If an individual return is timely filed by the taxpayer and the amount of tax liability (determined without regard to interest, penalties, additions to the tax and additional amounts) of the taxpayer exceeds Seventy-five Dollars (\$75.00) but does not exceed Three Thousand Dollars (\$3,000.00), the taxpayer may request to pay the tax liability through an installment agreement.

(ii) If an individual return is timely filed by the taxpayer and the amount of tax liability (determined without regard to interest, penalties, additions to the tax and additional amounts) of the taxpayer exceeds Three Thousand Dollars (\$3,000.00) and the taxpayer has entered into an installment agreement with the Internal Revenue Service to pay federal income taxes on income earned during the same taxable year during which the state income tax liability was incurred, the taxpayer may request to pay the tax liability through an installment agreement.

(iii) The taxpayer must file such a request with the return and must provide all information required by the commissioner.

(iv) If the commissioner determines a taxpayer is financially unable to pay the tax liability, the commissioner may enter into an agreement to accept payment of the tax liability in installments if:

1. The taxpayer (and the taxpayer's spouse if the tax liability relates to a joint return), during any of the preceding five (5) years, has not:

- a. Failed to file any return required by this chapter,
- b. Failed to pay any tax required by this chapter, or
- c. Entered into an installment agreement under this paragraph (b);

2. The agreement requires full payment of the tax liability in equal installments within twelve (12) months from the date the return was filed if the tax liability falls within the provisions of subparagraph (i) of this paragraph, or within sixty (60) months from the date the return was filed if the tax liability falls within the provisions of subparagraph (ii) of this paragraph; and

3. The taxpayer agrees to comply with the terms of the agreement.

(v) Payments made through an installment agreement shall be subject to the interest provisions of subsection (3) of this section.

(vi) The commissioner may terminate an installment agreement entered into under this paragraph (b) if he determines the taxpayer provided inaccurate or incomplete information before the agreement was entered into or he believes the collection of the tax to which the agreement relates is in jeopardy.

(vii) The commissioner may modify or terminate an installment agreement entered into under this paragraph (b) if the taxpayer fails to:

1. Pay any installment due under the agreement;
2. Pay any other tax liability due under this chapter when the liability is due; or

3. Provide a statement of financial condition required by the commissioner.

(2) If no return is made by a taxpayer required by this chapter to make a return, the commissioner shall determine the taxpayer's liability from the best information available, which determination shall be prima facie correct for the purpose of this article, and the commissioner shall forthwith make an assessment of the tax so determined to be due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67 of this article; provided that within the period of sixty (60) days the taxpayer may appeal to the board of review as provided by law.

(3) Interest at the rate of one percent (1%) per month from the due date of the return may be added or assessed in addition to the tax due as provided in subsections (1) and (2) of this section.

(4) In case of failure to file a return as required by this chapter, there may be added to the amount required to be shown as tax on the return a penalty of five percent (5%) of the amount of the tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five

percent (25%) in the aggregate. The failure to file a return penalty shall not be less than One Hundred Dollars (\$100.00).

(5) In case of failure to pay the amount shown as tax on any return specified in subsections (1) and (2) of this section on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment or installment agreement, or both, there may be added to the amount shown as tax on the return one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

[Effective from and after January 1, 2015, this section will read:]

(1)(a) Except as otherwise provided in this section, if a return is timely filed by the taxpayer but the tax due is not paid, the commissioner shall make his assessment of tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in which to pay the tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67 of this article; provided that within the period of sixty (60) days the taxpayer may appeal to the Board of Review as provided by law.

(b)(i) If an individual return is timely filed by the taxpayer and the amount of tax liability (determined without regard to interest, penalties, additions to the tax and additional amounts) of the taxpayer exceeds Seventy-five Dollars (\$75.00) but does not exceed Three Thousand Dollars (\$3,000.00), the taxpayer may request to pay the tax liability through an installment agreement.

(ii) If an individual return is timely filed by the taxpayer and the amount of tax liability (determined without regard to interest, penalties, additions to the tax and additional amounts) of the taxpayer exceeds Three Thousand Dollars (\$3,000.00) and the taxpayer has entered into an installment agreement with the Internal Revenue Service to pay federal income taxes on income earned during the same taxable year during which the state income tax liability was incurred, the taxpayer may request to pay the tax liability through an installment agreement.

(iii) The taxpayer must file such a request with the return and must provide all information required by the commissioner.

(iv) If the commissioner determines a taxpayer is financially unable to pay the tax liability, the commissioner may enter into an agreement to accept payment of the tax liability in installments if:

1. The taxpayer (and the taxpayer's spouse if the tax liability relates to a joint return), during any of the preceding five (5) years, has not:

- a. Failed to file any return required by this chapter,
- b. Failed to pay any tax required by this chapter, or
- c. Entered into an installment agreement under this paragraph

(b);

2. The agreement requires full payment of the tax liability in equal installments within twelve (12) months from the date the return was filed if the tax liability falls within the provisions of subparagraph (i) of this paragraph, or within sixty (60) months from the date the return was filed if the tax liability falls within the provisions of subparagraph (ii) of this paragraph; and

3. The taxpayer agrees to comply with the terms of the agreement.

(v) Payments made through an installment agreement shall be subject to the interest provisions of subsection (3) of this section.

(vi) The commissioner may terminate an installment agreement entered into under this paragraph (b) if he determines the taxpayer provided inaccurate or incomplete information before the agreement was entered into or he believes the collection of the tax to which the agreement relates is in jeopardy.

(vii) The commissioner may modify or terminate an installment agreement entered into under this paragraph (b) if the taxpayer fails to:

1. Pay any installment due under the agreement;
2. Pay any other tax liability due under this chapter when the liability is due; or
3. Provide a statement of financial condition required by the commissioner.

(2) If no return is made by a taxpayer required by this chapter to make a return, the commissioner shall determine the taxpayer's liability from the best information available, which determination shall be prima facie correct for the purpose of this article, and the commissioner shall forthwith make an assessment of the tax so determined to be due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in which to pay the tax due, including penalty and interest as hereinafter provided, and if the sum is not paid within the period of sixty (60) days, the commissioner shall proceed to collect it under the provisions of Sections 27-7-55 through 27-7-67 of this article; provided that within the period of sixty (60) days the taxpayer may appeal to the Board of Review as provided by law.

(3)(a) Interest at the rate of one percent (1%) per month, except as otherwise provided in this subsection, from the due date of the return may be added or assessed in addition to the tax due as provided in subsections (1) and (2) of this section.

(b) For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

- (i) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;

(ii) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;

(iii) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;

(iv) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and

(v) One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

(4) In case of failure to file a return as required by this chapter, there may be added to the amount required to be shown as tax on the return a penalty of five percent (5%) of the total amount of the deficiency or delinquency of the tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate. The failure to file a return penalty shall not be less than One Hundred Dollars (\$100.00).

(5) In case of failure to pay the amount shown as tax on any return specified in subsections (1) and (2) of this section on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment or installment agreement, or both, there may be added to the amount shown as tax on the return one-half of one percent ($\frac{1}{2}$ of 1%) of the total amount of the deficiency or delinquency of the tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

SOURCES: Codes, 1942, § 9220-26; Laws, 1934, ch. 120; Laws, 1938, ch. 116; Laws, 1942, ch. 134; Laws, 1944, ch. 123, § 1; Laws, 1948, ch. 438, § 1; Laws, 1952, ch. 402, § 25; Laws, 1958, ch. 554, § 8; Laws, 1966, ch. 632, § 2; Laws, 1971, ch. 512, § 3; Laws, 1978, ch. 341, § 2; Laws, 1979, ch. 427, § 6; Laws, 1986, ch. 393, § 7; Laws, 1991, ch. 524, § 8; Laws, 1992, ch. 407, § 2; Laws, 1995, ch. 346, § 3; Laws, 2002, ch. 414, § 2; Laws, 2005, ch. 414, § 2; Laws, 2005, ch. 499, § 13; Laws, 2009, ch. 492, § 44; Laws, 2010, ch. 387, § 1; Laws, 2014, ch. 476, § 5, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (3)(b); substituted “the commissioner mailed or hand delivered” for “of” near the beginning of the last sentences in (1)(a) and (2); in (b), inserted the (a) designation, inserted “except as otherwise provided in this subsection” and substituted “may” for “shall” in (3)(a) and in (4) and (5), substituted “total amount of the deficiency or delinquency” for “amount.”

§ 27-7-55. Collection of tax; enrolling judgment.

[Effective until January 1, 2015, this section will read:]

If any taxpayer, liable for the payment of income taxes, penalties or interest, fails or refuses to pay them after receiving the notice and demands as provided in Sections 27-7-49, 27-7-51 and 27-7-53, and if the taxpayer has not filed a timely appeal to the board of review as provided by law, the commissioner shall file a notice of tax lien for the income taxes, penalties and interest with the circuit clerk of the county in which the taxpayer resides or owns property, which shall be enrolled on the judgment roll. Immediately upon receipt of the notice of tax lien for income taxes, penalties and interest, the circuit clerk shall enter upon the judgment roll, in the appropriate columns, the name of the taxpayer as judgment debtor, the name of the commissioner or State Tax Commission as judgment creditor, the amount of the taxes, penalties and interest, and the date and time of enrollment. The judgment shall be valid as against mortgagees, pledgees, entrusters, purchasers, judgment creditors, and other persons from the time of filing with the clerk. The amount of the judgment shall be a debt due the State of Mississippi and remain a lien upon all property and rights to property belonging to the taxpayer, both real and personal, including choses in action, with the same force and like effect as any enrolled judgment of a court of record, and shall continue until satisfied; however, the judgment shall not be a lien upon the property of the taxpayer for a longer period than seven (7) years from the date of the filing of the notice of tax lien for income taxes, penalties and interest unless an action is brought on the lien before the expiration of such time or unless the commissioner refiles the notice of tax lien before the expiration of such time. The judgment shall be a lien upon the property of the taxpayer for a period of seven (7) years from the date of refileing such notice of tax lien unless an action is brought on the lien before the expiration of such time or unless the commissioner refiles such notice of tax lien before the expiration of such time. There shall be no limit upon the number of times that the commissioner may refile notices of tax liens. The judgment shall serve as authority for the issuance of writs of execution, writs of attachment, writs of garnishment or other remedial writs. The commissioner may issue warrants for collection of income taxes from such judgments in lieu of the issuance of any remedial writ by the circuit clerk.

Upon failure to pay the taxes imposed under this article by any taxpayer who has executed any bond, the commissioner shall give notice of the failure to

the sureties of the bond and demand payment of the tax, penalties and interest within ten (10) days. If the sureties of the taxpayer's bond shall fail or refuse to pay the penal sum demanded within the ten (10) days allowed, the commissioner shall file a notice of tax lien with the circuit clerk of the county in which the sureties reside or own property, which shall be enrolled upon the judgment roll, and the commissioner may proceed to collect from the sureties as in this section provided in this section for collecting from any judgment debtor.

The commissioner is hereby authorized to pay the clerk's fee for enrolling certificates of indebtedness and any court costs that may be adjudged against the commission or commissioner out of funds appropriated by the Legislature to defray expenses of the State Tax Commission.

[Effective from and after January 1, 2015, this section will read:]

If any taxpayer, liable for the payment of income taxes, penalties or interest, fails or refuses to pay them after receiving the notice and demands as provided in Sections 27-7-49, 27-7-51 and 27-7-53, and if the taxpayer has not filed a timely appeal to the board of review as provided by law, the commissioner may file a notice of tax lien for the income taxes, penalties and interest with the circuit clerk of the county in which the taxpayer resides or owns property, which shall be enrolled on the judgment roll. Immediately upon receipt of the notice of tax lien for income taxes, penalties and interest, the circuit clerk shall enter upon the judgment roll, in the appropriate columns, the name of the taxpayer as judgment debtor, the name of the commissioner or Department of Revenue as judgment creditor, the amount of the taxes, penalties and interest, and the date and time of enrollment. The judgment shall be valid as against mortgagees, pledgees, entrusters, purchasers, judgment creditors, and other persons from the time of filing with the clerk. The amount of the judgment shall be a debt due the State of Mississippi and remain a lien upon all property and rights to property belonging to the taxpayer, both real and personal, including choses in action, with the same force and like effect as any enrolled judgment of a court of record, and shall continue until satisfied; however, the judgment shall not be a lien upon the property of the taxpayer for a longer period than seven (7) years from the date of the filing of the notice of tax lien for income taxes, penalties and interest unless an action is brought on the lien before the expiration of such time or unless the commissioner refiles the notice of tax lien before the expiration of such time. The judgment shall be a lien upon the property of the taxpayer for a period of seven (7) years from the date of refileing such notice of tax lien unless an action is brought on the lien before the expiration of such time or unless the commissioner refiles such notice of tax lien before the expiration of such time. There shall be no limit upon the number of times that the commissioner may refile notices of tax liens. The judgment shall serve as authority for the issuance of writs of execution, writs of attachment, writs of garnishment or other remedial writs. The commissioner may issue warrants for collection of income taxes from such judgments in lieu of the issuance of any remedial writ by the circuit clerk.

Upon failure to pay the taxes imposed under this article by any taxpayer who has executed any bond, the commissioner shall give notice of the failure to the sureties of the bond and demand payment of the tax, penalties and interest within ten (10) days. If the sureties of the taxpayer's bond shall fail or refuse to pay the penal sum demanded within the ten (10) days allowed, the commissioner may file a notice of tax lien with the circuit clerk of the county in which the sureties reside or own property, which shall be enrolled upon the judgment roll, and the commissioner may proceed to collect from the sureties as provided in this section for collecting from any judgment debtor.

The commissioner is hereby authorized to pay the clerk's fee for enrolling certificates of indebtedness and any court costs that may be adjudged against the department or commissioner out of funds appropriated by the Legislature to defray expenses of the Department of Revenue.

SOURCES: Codes, 1942, § 9220-27; Laws, 1934, ch. 120; Laws, 1942, ch. 134; Laws, 1952, ch. 402, § 26; Laws, 1954, ch. 390; Laws, 1958, ch. 556; Laws, 1971, ch. 512, § 4; Laws, 1990, ch. 332, § 1; Laws, 2005, ch. 499, § 14; Laws, 2014, ch. 412, § 13, eff from and after Jan. 1, 2015.

Amendment Notes — The 2014 amendment (ch. 412), effective January 1, 2015, in the second version of the section, substituted “may” for “shall” in the first sentence of the first paragraph and in the second sentence of the second paragraph; deleted “in this section” preceding “provided in this section” in the second sentence of the second paragraph; and substituted, “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section.

§ 27-7-83. Confidentiality of reports and returns; release of certain information under certain circumstances.

(1) Returns and return information filed or furnished under the provisions of this chapter shall be confidential, and except in accordance with proper judicial order, as otherwise authorized by this section or as authorized in Section 27-4-3, it shall be unlawful for the Commissioner of Revenue or any deputy, agent, clerk or other officer or employee of the Department of Revenue or the Mississippi Department of Information Technology Services, or any former employee thereof, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required. The provisions of this section shall apply fully to any federal return, a copy of any portion of a federal return, or any information reflected on a federal return which is attached to or made a part of the state tax return. Likewise, the provisions of this section shall apply to any federal return or portion thereof, or to any federal return information data which is acquired from the Internal Revenue Service for state tax administration purposes pursuant to the Federal-State Exchange Program cited at Section 6103, Federal Internal Revenue Code. The term “proper judicial order” as used in this section shall not include subpoenas or subpoenas duces tecum, but shall include only those orders entered by a court of record in this state after furnishing notice and a hearing to the taxpayer and the Department of Revenue. The court shall not authorize the furnishing of such information

unless it is satisfied that the information is needed to pursue pending litigation wherein the return itself is in issue, or the judge is satisfied that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted.

(2) Returns and return information with respect to taxes imposed by this chapter shall be open to inspection by or disclosure to the Commissioner of the Internal Revenue Service of the United States, or the proper officer of any state imposing an income tax similar to that imposed by this chapter, or the authorized representatives of such agencies. Such inspection shall be permitted, or such disclosure made, only upon written request by the head of such agencies, or the district director in the case of the Internal Revenue Service, and only to the representatives of such agencies designated in a written statement to the Commissioner of Revenue as the individuals who are to inspect or to receive the return or return information on behalf of such agency. The Commissioner of Revenue is authorized to enter into agreements with the Internal Revenue Service and with other states for the exchange of returns and return information data, or the disclosure of returns or return information data to such agencies, only to the extent that the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of the tax laws of this state.

(3)(a) The return of a person shall, upon written request, be open to inspection by or disclosure to:

- (i) In the case of the return of an individual, that individual;
- (ii) In the case of an income tax return filed jointly, either of the individuals with respect to whom the return is filed;
- (iii) In the case of the return of a partnership, any person who was a member of such partnership during any part of the period covered by the return;
- (iv) In the case of the return of a corporation or a subsidiary thereof, any person designated by resolution of its board of directors or other similar governing body, or any officer or employee of such corporation upon written request signed by any principal officer and attested to by the secretary or other officer;
- (v) In the case of the return of an estate, the administrator, executor or trustee of such estate, and any heir at law, next of kin or beneficiary under the will, of the decedent, but only to the extent that such latter persons have a material interest which will be affected by information contained therein;
- (vi) In the case of the return of a trust, the trustee or trustees, jointly or separately, and any beneficiary of such trust, but only to the extent that such beneficiary has a material interest which will be affected by information contained therein;
- (vii) In the case of the return of an individual or a return filed jointly, any claimant agency seeking to collect a debt through the set-off procedure established in Sections 27-7-701 through 27-7-713 and Sections 27-7-501

through 27-7-519, from an individual with respect to whom the return is filed.

(b) If an individual described in paragraph (a) is legally incompetent, the applicable return shall, upon written request, be open to inspection by or disclosure to the committee, trustee or guardian of his estate.

(c) If substantially all of the property of the person with respect to whom the return is filed is in the hands of a trustee in bankruptcy or receiver, such return or returns for prior years of such person shall, upon written request, be open to inspection by or disclosure to such trustee or receiver, but only if the Commissioner of Revenue finds that such receiver or trustee, in his fiduciary capacity, has a material interest which will be affected by information contained therein.

(d) Any return to which this section applies shall, upon written request, also be open to inspection by or disclosure to the attorney-in-fact duly authorized in writing by any of the persons described in paragraph (a) of this subsection to inspect the return or receive the information on his behalf, subject to the conditions provided in paragraph (a).

(e) Return information with respect to any taxpayer may be open to inspection by or disclosure to any person authorized by this subsection to inspect any return of such taxpayer if the Commissioner of Revenue determines that such disclosure would not seriously impair state tax administration.

(4) The State Auditor and the employees of his office shall have the right to examine only such tax returns as are necessary for auditing the Department of Revenue, and the same prohibitions against disclosure which apply to the Department of Revenue shall apply to the State Auditor and his employees or former employees.

(5) Officers and employees of the Mississippi Development Authority who execute a confidentiality agreement with the Department of Revenue shall be authorized to discuss and examine information to which this section applies at the offices of the Mississippi Department of Revenue. This disclosure is limited to information necessary to properly administer the programs under the jurisdiction of the Mississippi Development Authority. The Department of Revenue is authorized to disclose to officers and employees of the Mississippi Development Authority who execute a confidentiality agreement the information necessary under the circumstances. The same prohibitions against disclosure which apply to the Department of Revenue shall apply to the officers or employees of the Mississippi Development Authority.

(6) Information required by the University Research Center to prepare the analyses required by Sections 57-13-101 through 57-13-109 shall be furnished to the University Research Center upon request. It shall be unlawful for any officer or employee of the University Research Center to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the center from the Department of Revenue other than as may be required by Sections 57-13-101 through 57-13-109 in an analysis prepared pursuant to Sections 57-13-101 through 57-13-109.

(7) Information required by the Mississippi Development Authority to prepare the reports required by Section 57-1-12.2 shall be furnished to the Mississippi Development Authority upon request. It shall be unlawful for any officer or employee of the Mississippi Development Authority to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the Mississippi Development Authority from the Department of Revenue other than as may be required by Section 57-1-12.2 in a report prepared pursuant to Section 57-1-12.2.

(8) Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General, or any other attorney representing the state, of the report or return of any taxpayer who shall bring action to set aside the tax thereon, or against whom any action or proceeding has been instituted to recover any tax or penalty imposed.

(9) Nothing in this section shall prohibit the commissioner from making available information necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16.

(10) Reports and returns required under the provisions of this chapter shall be preserved in accordance with approved records control schedules. No records, however, may be destroyed without the approval of the Director of the Department of Archives and History.

(11) The Department of Revenue is authorized to disclose to the Child Support Unit and to the Fraud Investigation Unit of the Department of Human Services without the need for a subpoena or proper judicial order the name, address, social security number, amount of income, source of income, assets and other relevant information, records and tax forms for individuals who are delinquent in the payment of any child support as defined in Section 93-11-101 or who are under investigation for fraud or abuse of any state or federal program or statute as provided in Section 43-1-23.

(12) Nothing in this section shall prohibit the Department of Revenue from exchanging information with the federal government that is necessary to offset income tax refund payment on debts owed to this state or the United States.

(13) Nothing in this section shall prohibit the department from making available information that is necessary to be disclosed for the administration and enforcement of Section 27-7-87.

SOURCES: Codes, 1942, § 9220-35; Laws, 1934, ch. 120; Laws, 1952, ch. 402, § 34; Laws, 1975, ch. 516, § 2; Laws, 1978, ch. 342, § 1; Laws, 1981, ch. 501, § 21; Laws, 1984, ch. 447, § 3; Laws, 1985, ch. 364, § 11; Laws, 1985, ch. 464, § 8; Laws, 1988, ch. 349, § 3; Laws, 1997, ch. 588, § 145; Laws, 2004, ch. 516, § 3; Laws, 2010, ch. 327, § 2; Laws, 2010, ch. 385, § 2; Laws, 2010, ch. 388, § 3; Laws, 2010, ch. 481, § 2; Laws, 2014, ch. 517, § 9, eff from and after July 1, 2014.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation cor-

rected typographical errors in the internal statutory references. The Joint Committee ratified the correction at its July 24, 2014, meeting.

Amendment Notes — The 2014 amendment added (6) and (7) and redesignated the remaining subsections accordingly.

ARTICLE 3.

WITHHOLDING OF TAX.

SEC.

- 27-7-315. Procedure where refund not made within six months; interest.
27-7-327. Underestimate of tax.
27-7-345. Civil penalties for failure to file return or deficiency in payment of tax.

§ 27-7-315. Procedure where refund not made within six months; interest.

[Effective until January 1, 2015, this section will read:]

(1) If any overpayment of any tax, interest or penalty levied or provided for by Article 1 of this chapter, or in this article, is not refunded to the taxpayer as provided in Section 27-7-313 within six (6) months after the final date for filing returns as prescribed by law, the taxpayer may treat the failure to refund as a denial of a refund claim and appeal in the manner provided for in Section 27-77-5.

(2) If any overpayment of tax as reflected on a return or amended return filed, and verified by the commissioner or determined to be due by the commissioner or commission when no overpayment is shown on a return or amended return, is not refunded within ninety (90) days after the prescribed due date of the return, the date the return is filed, or the date the commissioner or commission determines a refund as being due when no overpayment is shown on a return or amended return, whichever is later, interest at the rate of one percent (1%) per month shall be allowed on the overpayment computed for the period after expiration of the ninety-day period provided in this subsection to the date of payment.

[Effective from and after January 1, 2015, this section will read:]

(1) If any overpayment of any tax, interest or penalty levied or provided for by Article 1 of this chapter, or in this article, is not refunded to the taxpayer as provided in Section 27-7-313 within six (6) months after the final date for filing returns as prescribed by law, the taxpayer may treat the failure to refund as a denial of a refund claim and appeal in the manner provided for in Section 27-77-5. A taxpayer's failure to file an appeal based on this deemed denial shall not prejudice or otherwise jeopardize the taxpayer's right to file an appeal upon a subsequent formal denial in the manner provided for in Section 27-77-5.

(2) If any overpayment of tax as reflected on a return, amended return or any other form of claim for refund or determined to be due by the commissioner or department when no overpayment is shown on a return, amended return or other form of claim for refund, is not refunded within ninety (90) days after (a)

the prescribed due date of the return, (b) the date the return is filed, (c) the date a claim for refund is filed, or (d) the date the commissioner, the Board of Tax Appeals or court determines a refund as being due when no overpayment is shown on a return, amended return or other form of claim for refund, whichever is later, interest at the rate of one percent (1%) per month, except as otherwise provided in this section, shall be allowed on the overpayment computed for the period after expiration of the ninety-day period provided in this subsection to the date of payment. For any overpayment reflected on a return or amended return filed on or after January 1, 2015, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2015, where no overpayment is shown on a return or amended return, the rate of interest allowed on the overpayment shall be:

(a) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for any overpayment reflected on a return or amended return filed on or after January 1, 2015, and before January 1, 2016, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2015, and before January 1, 2016, where no overpayment is shown on a return or amended return;

(b) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for any overpayment reflected on a return or amended return filed on or after January 1, 2016, and before January 1, 2017, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2016, and before January 1, 2017, where no overpayment is shown on a return or amended return;

(c) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for any overpayment reflected on a return or amended return filed on or after January 1, 2017, and before January 1, 2018, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2017, and before January 1, 2018, where no overpayment is shown on a return or amended return;

(d) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for any overpayment reflected on a return or amended return filed on or after January 1, 2018, and before January 1, 2019, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2018, and before January 1, 2019, where no overpayment is shown on a return or amended return;

(e) One-half of one percent ($\frac{1}{2}$ of 1%) per month for any overpayment reflected on a return or amended return filed on or after January 1, 2019, or any overpayment based on a determination of refund by the commissioner, the Board of Tax Appeals or court on or after January 1, 2019, where no overpayment is shown on a return or amended return.

SOURCES: Codes, 1942, § 9220-69; Laws, 1968, ch. 580, § 9; Laws, 1979, ch. 427, § 7; Laws, 1982, ch. 489, § 6; Laws, 1998, ch. 337, § 1; Laws, 2005, ch. 499, § 16; Laws, 2014, ch. 476, § 6, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, added the last sentence in (1) and (2) and added (2)(a) through (e); and rewrote the first sentence in (2).

Cross References — Board of Tax Appeals generally, see § 27-4-1 et seq.

§ 27-7-327. Underestimate of tax.

[Effective until January 1, 2015, this section will read:]

Taxpayers subject to the requirements of estimated tax payments for an income year ending after December 31, 1983, shall estimate an amount not less than eighty percent (80%) of the tax actually due in the case of an individual or, except as otherwise provided in Section 27-7-329(f), an amount not less than ninety percent (90%) of the tax actually due in the case of a corporation. Any corporate taxpayer which either fails to file the required estimated tax returns and pay the tax within the time prescribed, or, except as otherwise provided in Section 27-7-329(f), which underestimates the required amount of the estimated tax shall be liable for a penalty in the amount of ten percent (10%) of the amount unpaid plus interest at the rate of one percent (1%) per month on such amount. Any individual taxpayer who either fails to file the required estimated tax returns and pay the tax within the time prescribed, or who underestimates the required amount of the estimated tax shall be liable for interest at the rate of one percent (1%) per month on such amount.

[Effective from and after January 1, 2015, this section will read:]

Taxpayers subject to the requirements of estimated tax payments for an income year ending after December 31, 1983, shall estimate an amount not less than eighty percent (80%) of the tax actually due in the case of an individual or, except as otherwise provided in Section 27-7-329(f), an amount

not less than ninety percent (90%) of the tax actually due in the case of a corporation. Any corporate taxpayer which either fails to file the required estimated tax returns and pay the tax within the time prescribed, or, except as otherwise provided in Section 27-7-329(f), which underestimates the required amount of the estimated tax shall be liable for a penalty in the amount of ten percent (10%) of the amount unpaid plus interest at the rate of one percent (1%) per month on such amount, except as otherwise provided in this section. Any individual taxpayer who either fails to file the required estimated tax returns and pay the tax within the time prescribed, or who underestimates the required amount of the estimated tax shall be liable for interest at the rate of one percent (1%) per month on such amount, except as otherwise provided in this section. For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

- (a) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;
- (b) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;
- (c) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;
- (d) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and
- (e) One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

SOURCES: Codes, 1942, § 9220-75, Laws, 1968, ch. 580, § 15; Laws, 1983, 2nd Ex Sess, ch. 6 § 2; Laws, 1993, ch. 341, § 2; Laws, 2014, ch. 476, § 7, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section inserted “except as otherwise provided in this section” at the end of the second and third sentences; and added the last sentence and (a) through (e).

§ 27-7-345. Civil penalties for failure to file return or deficiency in payment of tax.

[Effective until January 1, 2015, this section will read:]

Any taxpayer who either fails to file a required return within the time prescribed, or who fails to remit the tax or remits less than the amount due under the return, shall be liable for the following penalties:

(a) If the failure to file a return within the time prescribed, or the failure to pay the tax or any part thereof, was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty in the amount of ten percent (10%) of the total amount of deficiency or delinquency in the tax, plus interest on the amount of tax due at the rate of one percent (1%) per month on the amount not paid, from the date such tax was due until paid, and such amount shall be added to the liability of the taxpayer unless such failure was due to reasonable cause.

(b) If the failure to file the return or to remit the tax or any part thereof was the result of a fraudulent intent to evade the payment to the commissioner, the taxpayer, in addition to the criminal penalty provided in Section 27-7-347, shall be liable for a penalty of fifty percent (50%) of the tax due, plus interest on the amount of tax due at the rate of one percent (1%) per month on the amount not paid.

(c) If the failure to file an information return or to furnish a required statement within the time prescribed was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty of Five Dollars (\$5.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Ten Thousand Dollars (\$10,000.00) per reporting account.

(d) If the failure to file an information return or to furnish a required statement was the result of intentional disregard of filing requirements, the taxpayer shall be liable for a penalty of Twenty-five Dollars (\$25.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Fifty Thousand Dollars (\$50,000.00) per reporting account.

[Effective from and after January 1, 2015, this section will read:]

Any taxpayer who either fails to file a required return within the time prescribed, or who fails to remit the tax or remits less than the amount due under the return, shall be liable for the following penalties:

(a)(i) If the failure to file a return within the time prescribed, or the failure to pay the tax or any part thereof, was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty in the amount of ten percent (10%) of the total amount of deficiency or delinquency in the tax, plus interest on the amount of tax due at the rate of one percent (1%) per month, except as otherwise provided in this paragraph (a), on the

amount not paid, from the date such tax was due until paid, and such amount shall be added to the liability of the taxpayer unless such failure was due to reasonable cause.

(ii) For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

1. Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;
2. Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;
3. Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;
4. Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and
5. One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

(b) If the failure to file the return or to remit the tax or any part thereof was the result of a fraudulent intent to evade the payment to the commissioner, the taxpayer, in addition to the criminal penalty provided in Section 27-7-347, shall be liable for a penalty of fifty percent (50%) of the tax due, plus interest on the amount of tax due at the rate of one percent (1%) per month on the amount not paid.

(c) If the failure to file an information return or to furnish a required statement within the time prescribed was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty of Five Dollars (\$5.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Ten Thousand Dollars (\$10,000.00) per reporting account.

(d) If the failure to file an information return or to furnish a required statement was the result of intentional disregard of filing requirements, the taxpayer shall be liable for a penalty of Twenty-five Dollars (\$25.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Fifty Thousand Dollars (\$50,000.00) per reporting account.

SOURCES: Codes, 1942, § 9220-66; Laws, 1968, ch. 580, § 6; Laws, 1982, ch. 489, § 7; Laws, 1989, ch. 485, § 9; Laws, 1995, ch. 346, § 5; Laws, 2012, ch. 566, § 6; Laws, 2014, ch. 476, § 8, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which

this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version, inserted the (i) designation and “except as otherwise provided in this paragraph (a)” in (a)(i), and added (a)(ii).

CHAPTER 13

Corporation Franchise Tax

SEC.

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| 27-13-9. | Basis of valuation. |
| 27-13-23. | Delinquent taxes; failure to file return. |
| 27-13-25. | Additional taxes or refunds. |
| 27-13-29. | Enrolling a judgment. |
| 27-13-57. | Information kept secret; release of certain information under certain circumstances. |
| 27-13-63. | Corporations and organizations exempt from tax. |

§ 27-13-9. Basis of valuation.

(1) The tax imposed, levied and assessed, under the provisions of this chapter, shall be calculated on the basis of the value of the capital employed in this state for the year preceding the date of filing the return, whether a calendar year, or fiscal year, except where otherwise provided in this chapter, measured by the combined issued and outstanding capital stock, paid-in capital, surplus and retained earnings; provided, that in computing capital, paid-in capital, surplus and retained earnings, there shall be included deferred taxes, contingent liabilities and all true reserves, including all reserves other than for definite known fixed liabilities which do not enhance the value of assets; and amounts designated for the payment of dividends shall not be excluded from such calculations until such amounts are definitely and irrevocably placed to the credit of stockholders, subject to withdrawal on demand; provided, however, there shall not be included in the value of the capital stock any sums representing debts, notes, bonds and mortgages due and payable, except where notes or debts due are provided by an affiliated company as a substitute for stock or paid-in capital; nor depreciation reserves, bad debt reserves, nor reserves representing valuation accounts, nor redeemable preference shares issued by a railroad pursuant to Section 506 of the Railroad Revitalization and Regulatory Reform Act of 1976, and capital shall be reduced by the cost of treasury stock of the corporation. In the case of an association or other organization, except those exempted under Section 27-13-63, that does not have a capital structure like a corporation, the tax is based on that

organization's accounts that are equivalent to the aforementioned corporate accounts, or any other capital employed in Mississippi. There shall not be any exclusion of capital by a corporation relating to the stock of another corporation except as otherwise provided in subsection (2). In no case shall the franchise tax so computed be less than Twenty-five Dollars (\$25.00) for the period covering which the return is filed. In no case shall the determined capital in Mississippi be less than the assessed value of the real estate and tangible personal property in Mississippi for the year preceding the year in which the return is due.

(2) In the case of a holding corporation, the value of the capital used, invested or employed in this state shall exclude that portion of the book value of the holding corporation's investment in stock or securities of its subsidiary corporation determined under the following formula: (a) the ratio between (i) the holding corporation's investment in stock or securities of its subsidiary corporation, computed pursuant to regulations promulgated by the commissioner, and (ii) the holding corporation's total assets shall be computed; (b) such ratio then shall be applied to the total capital stock, surplus, undivided profits and true reserves of the holding corporation in order to arrive at the amount of the exclusion.

SOURCES: Codes, 1942, § 9317; Laws, 1934, ch. 121; Laws, 1956, ch. 412, § 2; Laws, 1980, ch. 462; Laws, 1982, ch. 489, § 10; Laws, 1985, ch. 521, § 4; Laws, 1988, ch. 391, § 4; Laws, 1993, ch. 350, § 2; Laws, 1999, ch. 395, § 1; Laws, 2014, ch. 521, § 1, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment deleted “deferred gains, deferred income” following “shall be included deferred taxes” and “purchased with earnings of the corporation” at the end of the first sentence of (1).

§ 27-13-23. Delinquent taxes; failure to file return.

[Effective until January 1, 2015, this section will read:]

(1) If a return is timely filed by the taxpayer but the tax is not paid, the commissioner shall make his assessment of tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41 of this chapter; provided that within the sixty-day period the taxpayer may appeal to the board of review as provided by law.

(2) If no return is made by a taxpayer required by this chapter to make a return, the commissioner shall determine the taxpayer's liability from the best information available, which determination shall be prima facie correct for the purpose of this chapter, and the commissioner shall forthwith make an assessment of the tax so determined to be due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice

and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41 of this chapter; provided that within the sixty-day period the taxpayer may appeal to the board of review as provided by law.

(3) Interest at the rate of one percent (1%) per month from the due date of the return shall be added or assessed in addition to the tax due as provided in subsections (1) and (2) of this section.

(4) In case of failure to file a return as required by this chapter, unless it can be shown that the failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount required to be shown as tax on the return a penalty of five percent (5%) of the amount of the tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

(5) In case of failure to pay the amount shown as tax on any return specified in subsections (1) and (2) of this section on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount shown as tax on the return one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

[Effective from and after January 1, 2015, this section will read:]

(1) If a return is timely filed by the taxpayer but the tax is not paid, the commissioner shall make his assessment of tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in which to pay the tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41 of this chapter; provided that within the sixty-day period the taxpayer may appeal to the Board of Review as provided by law.

(2) If no return is made by a taxpayer required by this chapter to make a return, the commissioner shall determine the taxpayer's liability from the best information available, which determination shall be prima facie correct for the purpose of this chapter, and the commissioner shall forthwith make an assessment of the tax so determined to be due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in

which to pay the tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41 of this chapter; provided that within the sixty-day period the taxpayer may appeal to the Board of Review as provided by law.

(3)(a) Except as otherwise provided in this subsection, interest at the rate of one percent (1%) per month on the total amount of the deficiency or delinquency of the tax from the due date of the return may be added or assessed in addition to the tax due as provided in subsections (1) and (2) of this section.

(b) For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

(i) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;

(ii) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;

(iii) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;

(iv) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and

(v) One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

(4) In case of failure to file a return as required by this chapter, unless it can be shown that the failure is due to reasonable cause and not due to willful neglect, there may be added to the amount required to be shown as tax on the return a penalty of five percent (5%) of the total amount of the deficiency or delinquency of the tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

(5) In case of failure to pay the amount shown as tax on any return specified in subsections (1) and (2) of this section on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, there may be added to the amount shown as tax on the return one-half of one percent ($\frac{1}{2}$ of 1%) of the total amount of the deficiency or delinquency of the tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

SOURCES: Codes, 1942, § 9325; Laws, 1934, ch. 121; Laws, 1956, ch. 412, § 5, eff May 1, 1956; Laws, 1971, ch. 513, § 2; Laws, 1979, ch. 427, § 2; Laws, 1991, ch. 524, § 13; Laws, 1992, ch. 407, § 3; Laws, 2005, ch. 499, § 19; Laws, 2009, ch. 492, § 53; Laws, 2014, ch. 476, § 9, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, added (3)(b); in (1) and (2), substituted “the commissioner mailed or hand delivered” for “of”; in (3)(a), inserted “(a) Except as otherwise provided in this subsection” and “on the total amount of the deficiency or delinquency of the tax” and substituted “may” for “shall”; and in (4) and (5), substituted “may” for “shall” and “total amount of the deficiency or delinquency” for “amount.”

§ 27-13-25. Additional taxes or refunds.

[Effective until January 1, 2015, this section will read:]

(1) If, upon examination of a return made under the provisions of this chapter, it appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. Any overpayment of tax so determined shall be credited or refunded to the taxpayer. If the correct amount of tax is greater than that shown in the return of the taxpayer, the commissioner shall make his assessment of additional tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date of the notice in which to pay the additional tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41, provided that within the sixty-day period the taxpayer may appeal to the board of review as provided by law.

(2) In the case of an overpayment of tax, interest shall be computed under the provisions of Section 27-7-315. In the case of an underpayment of tax, interest at the rate of one percent (1%) per month from the due date of the return shall be added or assessed in addition to the additional tax due as provided in subsection (1) of this section.

(3) In case of failure to pay any additional taxes as assessed under this section, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, there shall be added to the additional amount assessed a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the additional tax if the failure is for not more than one (1) month, with an additional one-half of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

[Effective from and after January 1, 2015, this section will read:]

(1) If, upon examination of a return made under the provisions of this chapter, it appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. Any overpayment of tax so determined shall be credited or refunded to the taxpayer. If the correct amount of tax is greater than that shown in the return of the taxpayer, the commissioner shall make his assessment of additional tax due by mail or by personal delivery of the assessment to the taxpayer, which assessment shall constitute notice and demand for payment. The taxpayer shall be given a period of sixty (60) days from the date the commissioner mailed or hand delivered the notice in which to pay the additional tax due, including penalty and interest as provided in this section, and if the sum is not paid within the sixty-day period, the commissioner shall proceed to collect it under the provisions of Sections 27-13-29 through 27-13-41, provided that within the sixty-day period the taxpayer may appeal to the Board of Review as provided by law.

(2) In the case of an overpayment of tax, interest shall be computed under the provisions of Section 27-7-315. In the case of an underpayment of tax, interest at the rate of one percent (1%) per month, except as otherwise provided in this subsection, from the due date of the return may be added or assessed in addition to the additional tax due as provided in subsection (1) of this section. For taxes assessed by the commissioner on or after January 1, 2015, the rate of any interest assessed under this section shall be:

(a) Nine-tenths of one percent ($\frac{9}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2015, and before January 1, 2016;

(b) Eight-tenths of one percent ($\frac{8}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2016, and before January 1, 2017;

(c) Seven-tenths of one percent ($\frac{7}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2017, and before January 1, 2018;

(d) Six-tenths of one percent ($\frac{6}{10}$ of 1%) per month for such taxes assessed on or after January 1, 2018, and before January 1, 2019; and

(e) One-half of one percent ($\frac{1}{2}$ of 1%) per month for such taxes assessed on or after January 1, 2019.

(3) In case of failure to pay any additional taxes as assessed under this section, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, there may be added to the additional amount assessed a penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of the additional tax if the failure is for not more than one (1) month, with an additional one-half

of one percent ($\frac{1}{2}$ of 1%) for each additional month or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate.

SOURCES: Codes, 1942, § 9326; Laws, 1934, ch. 121; Laws, 1940, ch. 115; Laws, 1956, ch. 412, § 5; Laws, 1966, ch. 636, § 1; Laws, 1971, ch. 513, § 3; Laws, 1979, ch. 427, § 3; Laws, 1986, ch. 393, § 8; Laws, 1991, ch. 524, § 14; Laws, 2005, ch. 499, § 20; Laws, 2009, ch. 324, § 1; Laws, 2009, ch. 492, § 54; Laws, 2014, ch. 476, § 10, eff from and after January 1, 2015.

Editor's Note — Laws of 2014, ch. 476, § 18, effective January 1, 2015, provides:

“SECTION 18. Except for the reductions in the rate of interest as set out in Sections 4, 5, 6, 7, 8, 9, 10 and 14 which also contain the effective date of such rate of interest changes, nothing in Sections 1 through 14 of this act shall affect or defeat any refund claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the laws of this state before the date on which this act becomes effective, whether such refund claims, assessments, appeals, suits or actions have been begun or filed before the date on which this act becomes effective or are begun or filed thereafter; and the statutes contained in these sections as in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of any refund claim, assessment, appeal, suit, right or cause of action for taxes paid, due or accrued under the laws of this state before the date on which this act goes into effect, for the collection and enrollment of liens for any taxes due or accrued before the date on which this act goes into effect and for the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws prior to the date on which this act becomes effective.”

Sections 1 through 14 of Chapter 476, Laws of 2014, amended the following sections: Sections 27-7-23, 27-7-24, 27-7-37, 27-7-51, 27-7-53, 27-7-315, 27-7-327, 27-7-345, 27-13-23, 27-13-25, 27-65-31, 27-65-35, 27-65-37 and 27-65-39. For a complete listing of Code sections affected by Chapter 476, Laws of 2014, see Table B, Allocation of Acts, in the Statutory Tables Volume.

Amendment Notes — The 2014 amendment (ch. 476), effective January 1, 2015, in the second version of the section, substituted “the commissioner mailed or hand delivered” for “of” in the fourth sentence of (1); in (2), in the introductory paragraph, inserted “except as otherwise provided in this subsection” and substituted “may be added” for “shall be added” in the second sentence and added the last sentence, and added (a) through (e); and in the first sentence in (3), substituted “may be added” for “shall be added.”

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

JUDICIAL DECISIONS

1. Penalties.

Chancery court did not commit manifest error by ruling that a taxpayer failed to prove it was entitled to reversal of the Mississippi State Tax Commission's imposition of penalties because it could reverse only if the taxpayer proved that the imposition of penalties was unsupported by

substantial evidence presented to the Commission, arbitrary and capricious, beyond the power of the Commission, or in violation of the taxpayer's statutory or constitutional rights, which the taxpayer failed to do. *Equifax, Inc. v. Miss. Dep't of Revenue*, 125 So. 3d 36 (Miss. 2013), modified by 2013 Miss. LEXIS 604 (Miss.

Nov. 21, 2013), writ of certiorari denied by 2014 U.S. LEXIS 4578 (U.S. June 30, 2014).

§ 27-13-29. Enrolling a judgment.

[Effective until January 1, 2015, this section will read:]

If any taxpayer, liable for the payment of franchise taxes, penalties or interest, fails or refuses to pay them after receiving the notice and demands as provided in Section 27-13-23 or 27-13-25, and if such taxpayer has not filed a timely appeal to the board of review as provided by law, the commissioner shall file a notice of tax lien for the franchise taxes, penalties, and interest with the circuit clerk of the county in which the taxpayer resides or owns property, which, shall be enrolled on the judgment roll. Immediately upon receipt of the notice of tax lien for franchise taxes, penalties and interest, the circuit clerk shall enter upon the judgment roll, in the appropriate columns, the name of the taxpayer as judgment debtor, the name of the commissioner or State Tax Commission as judgment creditor, the amount of the taxes, penalties and interest, and the date and time of enrollment. The judgment shall be valid as against mortgagees, pledgees, entrusters, purchasers, judgment creditors, and other persons from the time of filing with the clerk. The amount of the judgment shall be a debt due the State of Mississippi and remain a lien upon all property and rights to property belonging to the taxpayer, both real and personal, including choses in action, with the same force and like effect as any enrolled judgment of a court of record, and shall continue until satisfied. Such judgment shall serve as authority for the issuance of writs of execution, writs of attachments, writs of garnishment or other remedial writs. The commissioner may issue warrants for collection of franchise taxes from such judgments in lieu of the issuance of any remedial writ by the circuit clerk.

Upon failure to pay the taxes imposed under this chapter by any taxpayer who has executed any bond, the commissioner shall give notice of the failure to the sureties of such bond and demand payment of the tax, penalties and interest within ten (10) days. If the sureties of the taxpayer's bond shall fail or refuse to pay the penal sum demanded within the ten (10) days allowed, the commissioner shall file a notice of tax lien with the circuit clerk of the county in which the sureties reside or own property, which shall be enrolled upon the judgment roll, and the commissioner may proceed to collect from the sureties as provided in this section for collecting from any judgment debtor.

The commissioner is hereby authorized to pay the clerk's fee for enrolling certificates of indebtedness and any court costs that may be adjudged against the commission or commissioner out of funds appropriated by the Legislature to defray expenses of the State Tax Commission.

[Effective from and after January 1, 2015, this section will read:]

If any taxpayer, liable for the payment of franchise taxes, penalties or interest, fails or refuses to pay them after receiving the notice and demands as provided in Section 27-13-23 or 27-13-25, and if such taxpayer has not filed a

timely appeal to the board of review as provided by law, the commissioner may file a notice of tax lien for the franchise taxes, penalties, and interest with the circuit clerk of the county in which the taxpayer resides or owns property, which, shall be enrolled on the judgment roll. Immediately upon receipt of the notice of tax lien for franchise taxes, penalties and interest, the circuit clerk shall enter upon the judgment roll, in the appropriate columns, the name of the taxpayer as judgment debtor, the name of the commissioner or Department of Revenue as judgment creditor, the amount of the taxes, penalties and interest, and the date and time of enrollment. The judgment shall be valid as against mortgagees, pledgees, entrusters, purchasers, judgment creditors, and other persons from the time of filing with the clerk. The amount of the judgment shall be a debt due the State of Mississippi and remain a lien upon all property and rights to property belonging to the taxpayer, both real and personal, including choses in action, with the same force and like effect as any enrolled judgment of a court of record, and shall continue until satisfied. Such judgment shall serve as authority for the issuance of writs of execution, writs of attachments, writs of garnishment or other remedial writs. The commissioner may issue warrants for collection of franchise taxes from such judgments in lieu of the issuance of any remedial writ by the circuit clerk.

Upon failure to pay the taxes imposed under this chapter by any taxpayer who has executed any bond, the commissioner shall give notice of the failure to the sureties of such bond and demand payment of the tax, penalties and interest within ten (10) days. If the sureties of the taxpayer's bond shall fail or refuse to pay the penal sum demanded within the ten (10) days allowed, the commissioner may file a notice of tax lien with the circuit clerk of the county in which the sureties reside or own property, which shall be enrolled upon the judgment roll, and the commissioner may proceed to collect from the sureties as provided in this section for collecting from any judgment debtor.

The commissioner is hereby authorized to pay the clerk's fee for enrolling certificates of indebtedness and any court costs that may be adjudged against the department or commissioner out of funds appropriated by the Legislature to defray expenses of the Department of Revenue.

SOURCES: Codes, 1942, § 9329; Laws, 1934, ch. 121; Laws, 1956, ch. 412, § 7; Laws, 1971, ch. 513, § 6; Laws, 2005, ch. 499, § 21; Laws, 2014, ch. 412, § 14, eff from and after Jan. 1, 2015.

Amendment Notes — The 2014 amendment (ch. 412), effective January 1, 2015, substituted “may file a notice” for “shall file a notice” in the first sentence in the first paragraph and in the second sentence in the second paragraph; substituted “Department of Revenue” for “State Tax Commission” in the first and last paragraphs; and substituted “department” for “commission” in the last paragraph.

§ 27-13-57. Information kept secret; release of certain information under certain circumstances.

(1) Except in accordance with the proper judicial order, or as otherwise provided in this section or as authorized in Section 27-4-3, it shall be unlawful

for the Commissioner of Revenue or any deputy, agent, clerk or other officer or employee of the Department of Revenue to divulge or make known in any manner any particulars set forth or disclosed in any report or return required under this chapter. When a combined report or return is filed as authorized by Section 27-13-17(5), each report or return which composes the combined return shall be considered separate for the purpose of any examinations authorized in this section and only particulars relating to the specific return or report set forth in the judicial order or as otherwise provided shall be considered lawfully divulged. The term "proper judicial order" as used in this section shall not include subpoenas or subpoenas duces tecum, but shall include only those orders entered by a court of record in this state after furnishing notice and a hearing to the taxpayer and the Department of Revenue. The court shall not authorize the furnishing of such information unless it is satisfied that the information is needed to pursue pending litigation wherein the return itself is in issue, or the judge is satisfied that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted. Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General or any other attorney representing the state of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this chapter. Reports and returns shall be preserved in accordance with approved records control schedules. No records, however, may be destroyed without the approval of the Director of the Department of Archives and History.

However, information relating to possible tax liability of other states or the federal government may be furnished to the revenue department of those states or the federal government when those states or the federal government grant a like comity to Mississippi.

(2) The State Auditor and the employees of his office shall have the right to examine only such tax returns as are necessary for auditing the Department of Revenue, and the same prohibitions against disclosure which apply to the Department of Revenue shall apply to the State Auditor and his office.

(3) Officers and employees of the Mississippi Development Authority who execute a confidentiality agreement with the Department of Revenue shall be authorized to discuss and examine information to which this section applies at the offices of the Mississippi Department of Revenue. This disclosure is limited to information necessary to properly administer the programs under the jurisdiction of the Mississippi Development Authority. The Department of Revenue is authorized to disclose to officers and employees of the Mississippi Development Authority who execute a confidentiality agreement the information necessary under the circumstances. The same prohibitions against disclosure which apply to the Department of Revenue shall apply to the officers or employees of the Mississippi Development Authority.

(4) Information required by the University Research Center to prepare the analyses required by Sections 57-13-101 through 57-13-109 shall be

furnished to the University Research Center upon request. It shall be unlawful for any officer or employee of the University Research Center to divulge or make known in any manner any particulars set forth or disclosed in any information received by the center from the Department of Revenue other than as may be required by Sections 57-13-101 through 57-13-109 in an analysis prepared pursuant to Sections 57-13-101 through 57-13-109.

(5) Information required by the Mississippi Development Authority to prepare the reports required by Section 57-1-12.2 shall be furnished to the Mississippi Development Authority upon request. It shall be unlawful for any officer or employee of the Mississippi Development Authority to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any information received by the Mississippi Development Authority from the Department of Revenue other than as may be required by Section 57-1-12.2 in a report prepared pursuant to Section 57-1-12.2.

(6) Nothing in this section shall prohibit the Commissioner of Revenue from making available information necessary to recover taxes owing the state pursuant to the authority granted in Section 27-75-16, Mississippi Code of 1972.

(7) Any person violating the provisions of this section shall be guilty of a misdemeanor and, on conviction, shall be punished by a fine of not exceeding Five Hundred Dollars (\$500.00), or by imprisonment not exceeding one (1) year, or both, at the discretion of the court, and if the offender be an officer or employee of the state he shall be dismissed from office and be incapable of holding any public office in this state for a period of five (5) years thereafter.

SOURCES: Codes, 1942, § 9333; Laws, 1934, ch. 121; Laws, 1975, ch. 467; § 7; ch. 516, § 3; Laws, 1981, ch. 501, § 23; Laws, 1984, ch. 447, § 5; Laws, 1988, ch. 349, § 4; Laws, 2010, ch. 385, § 3; Laws, 2010, ch. 388, § 4; brought forward without change, Laws, 2010, ch. 481, § 4; Laws, 2014, ch. 517, § 10, eff from and after July 1, 2014.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected typographical errors in the internal statutory references. The Joint Committee ratified the correction at its July 24, 2014, meeting.

Amendment Notes — The 2014 amendment added (4) and (5) and redesignated the remaining subsections accordingly.

§ 27-13-63. Corporations and organizations exempt from tax.

The following organizations shall be exempt from taxation under this chapter:

(a) Fraternal beneficiary societies, orders or associations.

(b) Mutual savings banks, domestic or foreign; savings and loan associations organized under the laws of the State of Mississippi or the United States which have no outstanding capital stock; and farm loan associations, when organized and operated on a nonprofit basis and for public purposes.

(c) Nonprofit cemetery corporations; religious, charitable, educational or scientific associations or institutions, including any community chest,

funds or foundations organized and operated exclusively for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

(d) Business leagues, labor organizations, agricultural or horticultural associations, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

(e) Civic leagues and social clubs or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

(f) Clubs organized and operated exclusively for pleasure, recreation and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

(g) Farmers, fishermen and fruit growers cooperatives or other like organizations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses and on the basis of the quantity of produce furnished by them, and other nonprofit agricultural associations organized and operated under the provisions of the cooperative marketing laws of this state.

(h) Nonprofit cooperative electric power associations or corporations, or like associations, when organized and operated for public purposes and when no part of the income inures to the benefit of any private stockholder or individual.

(i) Insurance companies which are qualified with and regulated by the Commissioner of Insurance.

(j) State, county or community fair associations, including any fair association whose fair is held for the benefit of the public where no dividends are declared to the stockholders thereof, and where the proceeds thereof are used exclusively for the operation, maintenance and improvement of such fair.

(k) Any corporation whose sole function is to own and operate a grammar school, junior high school, high school or military school within this state, no part of the net earnings of which inures to the benefit of any private stockholder, group or individual.

(l) Any organization or corporation whose charter specifically states that it is not organized for profit and where no part of the net earnings of which inures to the benefit of any private stockholder, group or individual.

SOURCES: Codes, 1942, § 9316; Laws, 1934, ch. 121; Laws, 1952, ch. 405; Laws, 1970, ch. 543, § 1; Laws, 1975, ch. 467, § 8; Laws, 1978, ch. 410, § 3; Laws, 1987, ch. 422, § 50; Laws, 2014, ch. 402, § 1, eff from and after passage (approved March 19, 2014.)

Amendment Notes — The 2014 amendment inserted “savings and loan associations organized under the laws of the State of Mississippi or the United States which have no outstanding capital stock” in (b).

CHAPTER 15

Statewide Privilege Taxes

Insurance Taxes	27-15-81
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INSURANCE TAXES

SEC.

27-15-107. Premium taxes; four periodic estimated tax returns and payments; reconciliation return and final payment; reporting periods, amount of tax to be paid each reporting period, due dates; penalties; Department of Revenue to enforce.

§ 27-15-107. Premium taxes; four periodic estimated tax returns and payments; reconciliation return and final payment; reporting periods, amount of tax to be paid each reporting period, due dates; penalties; Department of Revenue to enforce.

(1) Every insurance company liable for the tax under the provisions hereof shall make and file with the Department of Revenue, estimated tax returns and payments for the insurance premium tax levied under Sections 27-15-103 and 27-15-109 for the first four (4) periods of each calendar year and a reconciliation return and payment for the final reporting period for each calendar year based on the actual liability of the insurance company for insurance premium taxes for that calendar year. The insurance company shall estimate the amount of insurance premium taxes to be due for each calendar year and pay insurance premium taxes based on a percentage of that estimate as provided for in subsection (2) of this section for the first four (4) reporting periods of each calendar year. In addition to reflecting the amount of estimated tax payment being paid, the estimated return shall also contain an estimate of the gross amount of premium receipts of the insurance company subject to the insurance premium tax under Sections 27-15-103 and 27-15-109 during the reporting period. For the final reporting period for each calendar year, every insurance company shall file a reconciliation tax return reporting the balance of insurance premium taxes due for the calendar year based on insurance premiums actually received during the calendar year after the application of the estimated tax payments for the first four (4) reporting periods and any applicable credits, and pay the balance of insurance premium taxes due for the calendar year. The insurance company shall also pay with the reconciliation tax return any penalties and/or interest due for the calendar year, including any penalty and/or interest for underestimating the amount of estimated tax to be paid for the first four (4) reporting periods.

(2) The reporting periods, the amount of insurance premium tax to be paid for the reporting periods, and the due date for the tax return and payment for the reporting periods are as follows:

(a) For the first reporting period of January 1 through March 31, the percentage to be paid is one-fourth ($\frac{1}{4}$) of the estimated tax amount. The due date for the estimated return and payment is April 20.

(b) For the second reporting period of April 1 through May 31, the percentage to be paid is one-sixth ($\frac{1}{6}$) of the estimated tax amount. The due date for the estimated return and payment is June 20.

(c) For the third reporting period of June 1 through June 30, the percentage to be paid is one-twelfth ($\frac{1}{12}$) of the estimated tax amount. The due date for the estimated return and payment is July 20.

(d) For the fourth reporting period of July 1 through September 30, the percentage to be paid is one-fourth ($\frac{1}{4}$) of the estimated tax amount. The due date for the estimated return and payment is October 20.

(e) For the final reporting period of October 1 through December 31, the balance of insurance premium tax due for the calendar year shall be paid after application of estimated payments for the first four (4) reporting periods and any applicable credits are reported on a reconciliation tax return. The due date for the return and payment, including payment of any penalty and/or interest, is March 1.

(3) Any insurance company liable for the insurance premium tax levied under Sections 27-15-103 and 27-15-109 that fails to file an estimated tax return or a reconciliation tax return and fails to pay the required estimated tax payments with the estimated tax return or the balance of insurance premium tax with the reconciliation tax return by the due date for such return and payment, shall be liable for a penalty in the amount of ten percent (10%) of the payment due and interest at the rate of one percent (1%) per month from the due date of the payment until paid.

(4) Any insurance company that underestimates the estimated amount of insurance premium tax to be paid for any of the first four (4) reporting periods by more than ten percent (10%) shall be liable for penalty in the amount of ten percent (10%) of the amount by which the insurance company underestimated the amount of insurance premium tax due. The amount of this underestimate shall be determined by subtracting the amount paid for that reporting period from an amount determined by multiplying the actual annual insurance premium taxes due for the calendar year times the percentage of estimated tax to be paid for the reporting period. The insurance company shall also be liable for interest on the underestimated amount at the rate of one percent (1%) per month from the due date for the reporting period until the insurance company pays the actual annual insurance premium taxes due for the calendar year in which the reporting period is included.

(5) The Department of Revenue shall have the authority to promulgate rules and regulations, not inconsistent with this article, as it may deem necessary to enforce its provisions.

SOURCES: Codes, 1942, § 9537-03; Laws, 1956, ch. 337, § 3; Laws, 1982, ch. 351, § 2; Laws, 1988, ch. 330; Laws, 1994, ch. 502, § 1; Laws, 2002, ch. 539, § 4; Laws, 2008, ch. 330, § 1; Laws, 2009, ch. 352, § 1; Laws, 2014, ch. 419, § 1, eff from and after Jan. 1, 2014.

Amendment Notes — The 2014 amendment rewrote the section to authorize insurance companies to make four periodic returns and payments of a certain portion of their estimated annual insurance premium tax liability, to provide for a final return and payment of the remainder of their annual insurance premium tax liability after application of the estimated payments, and to impose penalties for failure to file the required returns and make the required payments and for underestimating payments.

CHAPTER 19

Motor Vehicle Privilege and Excise Taxes

Article 1.	Motor Vehicle Privilege Taxes	27-19-1
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ARTICLE 1.

MOTOR VEHICLE PRIVILEGE TAXES.

- SEC.
- 27-19-44. Special license tags or plates.
 - 27-19-56.7. Special license tags or plates; display of public junior college or community college emblem.
 - 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.
 - 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.
 - 27-19-56.22. Special license tags or plates; members of Alpha Kappa Alpha sorority and Alpha Phi Alpha fraternity.
 - 27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.
 - 27-19-56.108. Special license tags or plates; Rotary International supporter.
 - 27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.
 - 27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.
 - 27-19-56.361. Special license tags or plates; Stringer Attendance Center supporter.
 - 27-19-56.362. Special license tags or plates; Beauvoir supporter.
 - 27-19-56.363. Special license tags or plates; Hispaniola Mountain Ministries supporter.
 - 27-19-56.364. Special license tags or plates; Hancock High School supporter.
 - 27-19-56.365. Special license tags or plates; Jim Hill High School supporter.
 - 27-19-56.366. Special license tags or plates; Friends of Jackson County Animal Shelter Pets supporter.
 - 27-19-56.367. Special license tags or plates; National Law Enforcement Officers Memorial Fund supporter.
 - 27-19-56.368. Special license tags or plates; Lawrence County School District supporter.
 - 27-19-56.369. Special license tags or plates; Pass Christian School District supporter.
 - 27-19-56.370. Special license tags or plates; Mississippi Vision Foundation supporter.
 - 27-19-56.371. Special license tags or plates; Mississippi Band of Choctaw Indians supporter.
 - 27-19-56.372. Special license tags or plates; State Board of Cosmetology supporter.
 - 27-19-56.373. Special license tags or plates; Meridian High School supporter.
 - 27-19-56.374. Special license tags or plates; Pontotoc City School District supporter.
 - 27-19-56.375. Special license tags or plates; Moss Point High School supporter.
 - 27-19-56.376. Special license tags or plates; Forest High School supporter.
 - 27-19-56.377. Special license tags or plates; Mississippi MoToSteps Motorcycle Safety Training supporter.

- 27-19-56.378. Special license tags or plates; Choctaw County Chargers supporter.
- 27-19-56.379. Special license tags or plates; Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund supporter.
- 27-19-56.380. Special license tags or plates; Mississippi Wildlife Enforcement Officers' Association, Inc. supporter.
- 27-19-56.381. Special license tags or plates; West Lauderdale High School supporter.
- 27-19-56.382. Special license tags or plates; Mississippi FCA supporter.
- 27-19-56.383. Special license tags or plates; catfish industry supporter.
- 27-19-56.384. Special license tags or plates; Kemp's ridley sea turtle preservation supporter.
- 27-19-56.385. Special license tags or plates; Mississippi's Toughest Kids Foundation supporter.
- 27-19-56.386. Special license tags or plates; Dallas Cowboys supporter.
- 27-19-56.387. Special license tags or plates; member of the Grand Chapter of the Mississippi Order of the Eastern Star.
- 27-19-56.388. Special license tags or plates; commemorating the City of Marks, Mississippi, as the home of "The Mule Train."
- 27-19-56.389. Special license tags or plates; epilepsy awareness.
- 27-19-99. Tax collection procedures; routing of proceeds.

§ 27-19-44. Special license tags or plates.

(1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(3) Except as otherwise provided in this section, Section 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag or plate authorized or reauthorized by the Legislature from and after July 1, 2007, the following requirements must be met before the Department of Revenue may prepare or issue any such license tag or plate:

(a) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least three hundred (300) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase three hundred (300) of such license tags or plates.

(b) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of paragraph (a) of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. This paragraph (b) shall not apply to distinctive tags or plates issued under Section 27-19-56.154.

(4) Any distinctive license tag authorized under Sections 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (4) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(5) The distinctive license tags authorized under Section 27-19-56.108 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates.

(6) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets the requirements of subsection (1), (2), (3), (4) or (5) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(7) The Department of Revenue shall review the number of distinctive or special license tags or plates issued pursuant to this chapter during the period for the license tag or plate series. If the number of any distinctive or special

license tag or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the distinctive or special license tag or plate shall be discontinued at the end of the period for the license tag or plate series.

(8) If a distinctive or special license tag or plate is discontinued under subsection (7) of this section, the organization or other entity for which the license tag or plate was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate decal shall be of such size, color and design as may be agreed upon by the organization or other entity and the Department of Revenue. However, the Department of Revenue shall have final approval of the size, color and design of the decal. The distinctive or special license tag or plate decals shall be prepared and sold by the organization or other entity, and the proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by the organization or other entity.

(9) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-45, 27-19-46, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187, 27-19-56.199, Section 27-19-56.239, Sections 27-19-56.292 and 27-19-56.318 or Section 27-19-56.379; or

(b) For which no additional fee is required to be paid.

SOURCES: Laws, 2000, ch. 336, § 1; Laws, 2002, ch. 559, § 44; Laws, 2003, ch. 529, § 22; Laws, 2006, ch. 540, § 23; Laws, 2007, ch. 522, § 27; Laws, 2008, ch. 515, § 30; Laws, 2009, ch. 548, § 3; Laws, 2010, ch. 518, § 42; Laws, 2011, ch. 523, § 56; Laws, 2012, ch. 534, § 37; Laws, 2014, ch. 483, § 38, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment added (5) and redesignated the remaining subsections accordingly; in (6), substituted “subsection (1), (2), (3), (4) or (5)” for “subsection (1), (2), (3) or (4)”; in the first sentence of (8), substituted “subsection (7)” for “subsection (6)”; in (9)(a), substituted “Sections 27-19-56.292 and 27-19-56.318 or Section 27-19-56.379” for “or Sections 27-19-56.292 and 27-19-56.318” at the end; and made minor stylistic changes.

§ 27-19-56.7. Special license tags or plates; display of public junior college or community college emblem.

(1) Beginning with any registration year commencing on or after July 1, 2008, owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars (\$50.00), shall be issued a special license tag

which displays the emblem of the public junior college or community college of his choice located in this state.

(2) Each junior college and community college shall design the emblem which shall be displayed on the special license tag. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Thirty-two Dollars and Fifty Cents (\$32.50) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the public junior college or community college named on the special license tag. The funds shall be available for expenditure at the discretion of the public junior college or community college.

(b) One Dollar (\$1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) In order for a license tag for a community or junior college to be prepared and issued by the Department of Revenue, the provisions of Section 27-19-44(2) shall be satisfied prior to July 1, 2017.

SOURCES: Laws, 1994, ch. 631, § 2; Laws, 1997, ch. 377, § 11; Laws, 2004, ch. 559, § 21; Laws, 2008, ch. 515, § 27; Laws, 2014, ch. 483, § 30, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment substituted “Department of Revenue” for “State Tax Commission” throughout; in (3), substituted “department” for “commission” at the end of the second sentence; and in (6), substituted “2017” for “2011” at the end of the sentence.

§ 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.

(1) Any owner of a motor vehicle or motorcycle, or both, who is (a) a member of the Grand Lodge of Mississippi, Free and Accepted Masons, his wife, daughter, mother, sister or widow, or (b) a person approved by a Master Mason in good standing with the Grand Lodge of Mississippi, Free and Accepted Masons, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars (\$30.00), shall be entitled to a special motor vehicle license tag or motorcycle license tag, as applicable, which displays the Freemason emblem and displays the words "Grand Lodge of Mississippi."

(2) The tags shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation from the Grand Lodge of Mississippi as prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars (\$25.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the Grand Lodge of Mississippi. The funds shall be available for expenditure at the discretion of the Grand Lodge of Mississippi.

(b) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1998, ch. 518, § 2; Laws, 2004, ch. 559, § 22; Laws, 2005, ch. 532, § 4; Laws, 2006, ch. 540, § 28; Laws, 2012, ch. 534, § 39; Laws, 2014, ch. 483, § 31, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment, in (1), deleted “Except as otherwise provided in this section” at the beginning, inserted “(a),” substituted “daughter, mother, sister or widow, or (b) a person approved by a Master Mason in good standing with the Grand Lodge of Mississippi, Free and Accepted Masons,” for “widow, unmarried daughter or unmarried sister” in the first sentence and deleted the second sentence, which read “From and after July 1, 2005, only persons who are members of the Grand Lodge of Mississippi, Free and Accepted Masons, their widows and children of deceased members may apply for and receive a distinctive license tag authorized under this section”; in the second sentence of (3), deleted “showing their membership in the Grand Lodge of Mississippi” at the end.

§ 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.

(1)(a) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars (\$50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the Department of Revenue and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the Department of Revenue.

(c) Application for the distinctive license tag authorized under this subsection shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(d)(i) The Department of Revenue shall deposit all fees that it receives under this subsection into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who, except as otherwise provided in this paragraph (d), shall distribute such collections as follows:

1. Forty-four Dollars (\$44.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be deposited into the State General Fund.

2. One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ii) The Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Auburn University as follows:

1. Except as otherwise provided in this item 1, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Adult Education Department of the Rankin County School District for the purpose of providing funds for the Rankin County School District GED Scholarship Endowment. However, from and after January 1, 2013, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Habitat for Humanity/Metro Jackson, Inc.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Friends of Children's Hospital.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iv) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of South Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(v) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Oklahoma as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Mississippi Gulf Coast Y.M.C.A., Inc.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vi) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the Louisiana State University as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Bayou Bengal Booster Club of Mississippi to be utilized by the club to make contributions to charitable organizations that are approved by the Chancellor of Louisiana State University.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited

to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Memphis as follows:

1. Twenty-two Dollars (\$22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Baptist Memorial Hospital DeSoto.

2. Twenty-two Dollars (\$22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Methodist Healthcare Foundation for the Methodist Olive Branch Hospital.

3. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

4. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

5. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(2) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(3) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(4) In order for a distinctive license tag for a university to be issued pursuant to this section, the provisions of Section 27-19-44(3) must be satisfied for such university license tag prior to July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 1; Laws, 2001, ch. 596, § 20; Laws, 2006, ch. 540, § 8; Laws, 2009, ch. 548, § 7; Laws, 2010, ch. 518, § 35; Laws, 2012, ch. 534, § 40; Laws, 2013, ch. 560, § 46; Laws, 2014, ch. 483, § 32, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment added (1)(d)(vii) and substituted “July 1, 2017” for “July 1, 2013” at the end of (4).

§ 27-19-56.22. Special license tags or plates; members of Alpha Kappa Alpha sorority and Alpha Phi Alpha fraternity.

(1) Any owner of a motor vehicle who is a resident of this state and who is a member of Alpha Kappa Alpha sorority or Alpha Phi Alpha fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount of Thirty Dollars (\$30.00), shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member or supporter of such organization. The distinctive license tags so issued shall display the Greek letters of the organization and shall be of such color and design as the Department of Revenue may prescribe; however, from and after July 1, 2014, there shall be two (2) special tag designs which may be issued under this section to a person who is a member of Alpha Phi Alpha fraternity. One (1) shall be the design issued prior to July 1, 2014, and the other shall be a new design which shall be of such color and design as the Department of Revenue, with the advice of Alpha Phi Alpha fraternity, may prescribe. Tags issued pursuant to this section shall also consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for an Alpha Phi Alpha distinctive license tag must present either a current or past Alpha Phi Alpha membership card or documentation signed by the president of the local chapter of Alpha Phi Alpha in which the county is located verifying that the applicant is a member of Alpha Phi Alpha Fraternity. Upon applying for an Alpha Phi Alpha distinctive license tag, the applicant shall select which of the two (2) tag designs he desires to be issued. The application and the additional fee imposed under subsection (1) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) The distinctive license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a)(i) Twenty-five Dollars (\$25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Kappa Alpha Sorority pursuant to this section shall be distributed to the Coleman, Alexander, Possner Foundation. However, upon the request of a local chapter of Alpha

Kappa Alpha Sorority, the Coleman, Alexander, Possner Foundation shall distribute to the local chapter an amount equal to the fees generated by the purchase, on or after the first day of the next month beginning after the date of such request, of the distinctive license tags by members of the local chapter of Alpha Kappa Alpha Sorority and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Kappa Alpha Sorority in which the county is located. The Department of Revenue shall furnish to the Coleman, Alexander, Possner Foundation such information as is necessary for the foundation to distribute the fees in such manner. The Coleman, Alexander, Possner Foundation may deduct an administrative fee in the amount of Two Dollars (\$2.00) from the additional fee generated from the purchase of each distinctive license tag which is distributed to a local chapter of Alpha Kappa Alpha Sorority.

(ii) Twenty-five Dollars (\$25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Alpha Foundation, Inc., of Jackson, Mississippi. However, upon the request of a local chapter of Alpha Phi Alpha Fraternity, Alpha Foundation, Inc., of Jackson, Mississippi, shall distribute to the local chapter an amount equal to the fees generated by the purchase of the distinctive license tags by members of the local chapter of Alpha Phi Alpha Fraternity and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Phi Alpha Fraternity in which the county is located.

(iii) It is the intent of the Legislature that fees paid to the Coleman, Alexander, Possner Foundation, which fees were collected on distinctive license tags issued to members of Alpha Phi Alpha Fraternity before July 1, 2003, shall be paid by the Coleman, Alexander, Possner Foundation to Alpha Foundation, Inc., of Jackson, MS.

(b) One Dollar (\$1.00) of each additional fee collected on the distinctive license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag displaying the new design authorized under this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 12; Laws, 2001, ch. 596, § 27; Laws, 2003, ch. 529, § 13; Laws, 2013, ch. 560, § 47; Laws, 2014, ch. 483, § 36, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment, in (1), substituted “however, from and after July 1, 2014, there shall be two (2) special tag designs which may be issued under this section to a person who is a member of Alpha Phi Alpha fraternity” for “and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag” at the end of the third sentence and added the last two sentences; in (2), added the third sentence; and added (7).

§ 27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars (\$30.00), shall be issued a special license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi seafood industry and displaying one (1) of two (2) emblems designed by the Department of Marine Resources, subject to the guidelines of the Department of Revenue.

(2) The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of the Department of Marine Resources, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the Department of Revenue. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Seafood Marketing Program Account in the Seafood Fund created pursuant to Section 49-15-17.

(b) One Dollar (\$1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag displaying either of the emblems described in subsection (1) of this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 17; Laws, 2001, ch. 596, § 30; Laws, 2005, ch. 532, § 2; Laws, 2011, ch. 523, § 45; Laws, 2013, ch. 560, § 43; Laws, 2014, ch. 483, § 37, *eff from and after July 1, 2014*.

Amendment Notes — The 2014 amendment inserted “subject to the guidelines of the Department of Revenue” at the end of (1) and added (7).

§ 27-19-56.108. Special license tags or plates; Rotary International supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of Rotary International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Past Governor, District 6820,

Rotary International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the department shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally to District 6800, District 6820 and District 6840, Rotary International.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(5) must be satisfied for the distinctive license tag before July 1, 2017.

SOURCES: Laws, 2005, ch. 532, § 6; Laws, 2011, ch. 428, § 25; Laws, 2011, ch. 523, § 48; Laws, 2014, ch. 483, § 33, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment in (7), substituted “27-19-44(5)” for “27-19-44(3)” and “July 1, 2017” for “July 1, 2014.”

§ 27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Boys and Girls Clubs. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Boys and Girls Clubs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Alliance of Boys and Girls Clubs.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2017.

SOURCES: Laws, 2006, ch. 540, § 18; Laws, 2011, ch. 523, § 58; Laws, 2014, ch. 483, § 34, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment substituted “July 1, 2017” for “July 1, 2014” at the end of (7).

§ 27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Phi Kappa Tau Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Phi Kappa Tau National Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Phi Kappa Tau Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2017.

SOURCES: Laws, 2012, ch. 534, § 22; Laws, 2014, ch. 483, § 35, eff from and after July 1, 2014.

Amendment Notes — The 2014 amendment added (7).

§ 27-19-56.361. Special license tags or plates; Stringer Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Stringer Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Stringer Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Stringer Attendance Center.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 1, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.362. Special license tags or plates; Beauvoir supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Beauvoir, the last home of Jefferson Davis and Presidential Library. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Trustees of Beauvoir, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Board of Trustees of Beauvoir.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 2, eff from and after July 1, 2014.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.363. Special license tags or plates; Hispaniola Mountain Ministries supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Hispaniola Mountain Ministries. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Hispaniola Mountain Ministries, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hispaniola Mountain Ministries.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 3, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.364. Special license tags or plates; Hancock High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Hancock High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Hancock High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hancock High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 4, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.365. Special license tags or plates; Jim Hill High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jim Hill High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Jim Hill High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Jim Hill High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 5, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.366. Special license tags or plates; Friends of Jackson County Animal Shelter Pets supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Friends of Jackson County Animal Shelter Pets. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Friends of Jackson County Animal Shelter Pets, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Friends of Jackson County Animal Shelter Pets.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 6, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.367. Special license tags or plates; National Law Enforcement Officers Memorial Fund supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the National Law Enforcement Officers Memorial Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Law Enforcement Officers Memorial Fund, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Law Enforcement Officers Memorial Fund.

(b) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created in Section 45-2-1.

(c) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Police Benevolent Foundation, Inc.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(e) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(f) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 7, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund, see § 45-2-1.

State Highway Fund, see § 65-11-35.

§ 27-19-56.368. Special license tags or plates; Lawrence County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Lawrence County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Lawrence County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lawrence County School District.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 8, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.369. Special license tags or plates; Pass Christian School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pass Christian School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pass Christian School District,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pass Christian School District for use to support school-authorized or education-related extracurricular activities including, but not limited to, athletics, academic teams, art, band, choir, honor societies, music and theatre.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 9, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.370. Special license tags or plates; Mississippi Vision Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Vision Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Optometric Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Vision Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 10, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.371. Special license tags or plates; Mississippi Band of Choctaw Indians supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Band of Choctaw Indians. The distinctive license tags so issued shall display the word “Chahta”

and shall be of such color and design as the Department of Revenue, with the advice of the Tribal Council of the Mississippi Band of Choctaw Indians, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tribal Council of the Mississippi Band of Choctaw Indians.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 11, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.372. Special license tags or plates; State Board of Cosmetology supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the State Board of Cosmetology. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Board of Cosmetology, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the State Board of Cosmetology.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 12, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.373. Special license tags or plates; Meridian High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Meridian High School. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Principal of Meridian High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Meridian High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 13, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.374. Special license tags or plates; Pontotoc City School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pontotoc City School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pontotoc City School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pontotoc City School District.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 14, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.375. Special license tags or plates; Moss Point High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Moss Point High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Moss Point High

School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Moss Point School District for deposit into a special fund created by the district and used for the purpose of supporting academic programs and activities in the district.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 15, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.376. Special license tags or plates; Forest High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Forest High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Forest High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Forest High School for use by the school in establishing and operating a scholarship program.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 16, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.377. Special license tags or plates; Mississippi MoToSteps Motorcycle Safety Training supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi MoToSteps Motorcycle

Safety Training. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi MoToSteps Motorcycle Safety Training, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to MoToSteps Motorcycle Safety Training.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 17, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.378. Special license tags or plates; Choctaw County Chargers supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Choctaw County Chargers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Choctaw County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Choctaw County School District for deposit into its general fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 18, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.379. Special license tags or plates; Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued, for any motor vehicle registered in his name, a distinctive license tag honoring fallen law enforcement officers in the State of Mississippi and

designating the motor vehicle owner as a supporter of the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Department of Public Safety, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 19, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund, see § 45-2-1.
State Highway Fund, see § 65-11-35.

§ 27-19-56.380. Special license tags or plates; Mississippi Wildlife Enforcement Officers' Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Enforcement Officers' Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Enforcement Officers' Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-two Dollars (\$22.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife Enforcement Officers' Association, Inc.

(b) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Blair E. Batson Hospital for Children.

(c) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 20, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.381. Special license tags or plates; West Lauderdale High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of West Lauderdale High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of West Lauderdale High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the West Lauderdale Touchdown Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 21, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.382. Special license tags or plates; Mississippi FCA supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi FCA. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi FCA, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi FCA.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 22, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.383. Special license tags or plates; catfish industry supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the catfish industry. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Catfish Farmers of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Catfish Farmers of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 23, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.384. Special license tags or plates; Kemp's ridley sea turtle preservation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the preservation of the Kemp's ridley sea turtle. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Institute for Marine Mammal Studies, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Institute for Marine Mammal Studies.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 24, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.385. Special license tags or plates; Mississippi's Toughest Kids Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi's Toughest Kids Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi's Toughest Kids Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi's Toughest Kids Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 25, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.386. Special license tags or plates; Dallas Cowboys supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Dallas Cowboys professional football team. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Football League, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Friends of Children's Hospital.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 26, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.387. Special license tags or plates; member of the Grand Chapter of the Mississippi Order of the Eastern Star.

(1) Any owner of a motor vehicle who is a resident of this state and a member of the Grand Chapter of the Mississippi Order of the Eastern Star or the spouse and children of a deceased member, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be entitled to be issued a distinctive license tag for any motor vehicle registered in their name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Grand Chapter of the Mississippi Order of the Eastern Star, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Grand Chapter of the Mississippi Order of the Eastern Star.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 27, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.388. Special license tags or plates; commemorating the City of Marks, Mississippi, as the home of “The Mule Train.”

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the City of Marks, Mississippi, as the home of “The Mule Train.” In 1968, Marks was the starting point of Dr. Martin Luther King Jr.’s “Poor People’s Campaign” which was the second phase of the Civil Rights Movement. One (1) of nine (9) “caravans” traveling to Washington, D.C., the Marks caravan was named “The Mule Train.” The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Quitman County Development Organization, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Quitman County Development Organization, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 28, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.389. Special license tags or plates; epilepsy awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special epilepsy awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Epilepsy Foundation of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Epilepsy Foundation of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 29, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-99. Tax collection procedures; routing of proceeds.

(1) The Department of Revenue shall furnish the tax collector of each county a sufficient supply of license tags or plates and a sufficient supply of license receipts with which to make the collection of the taxes imposed by the provisions of this article, which such tax collectors are required to collect. The license tag receipts shall be on forms prescribed by the department. Upon the payment of the taxes and fees required by this article, the tax collector shall issue the license receipt in the form prescribed by the department. The department shall keep account against the tax collector for the license taxes and fees collected. The tax collector shall keep a similar account.

(2) The tax collector shall, at the end of each month or within twenty (20) days thereafter, pay into the county road fund all privilege taxes collected by him during the preceding month upon motor vehicle privilege licenses which he is entitled to issue, less the county's commission.

(3) The tax collector shall keep a record of the information furnished by the owners of each motor vehicle registered. The record shall be made in numerical order by tag number or decal number, whichever is appropriate. At the end of each month, or within twenty (20) days thereafter, the tax collector shall submit to the department a copy of such record, together with the copy of each registration receipt, and shall, at the same time, remit to the department the registration fee for each license tag or decal sold by him during the preceding month. When the tax collector shall have complied with the provisions of this section and shall have forwarded to the department, within the time specified, all reports required of him hereunder, he shall then be entitled to retain five percent (5%) of the registration fees imposed in Section 27-19-43(3)(a) and (b), to be paid into the county general fund; otherwise the county's commission shall be forfeited. The five percent (5%) shall not apply to any additional registration fee imposed above the amounts imposed in Section 27-19-43(3)(a) and (b). The department shall keep a record from the duplicates filed by the tax collectors of all registered vehicles.

(4) Counties that use their existing computer system to communicate all data regarding vehicle title and registration transactions to the state's central computer system shall be allotted Fifty Cents (50¢) for each registration fee collected by the county and remitted to the Department of Revenue. Such communication must successfully pass any edit features and successfully create or update title/registration records on the network system. This amount paid to the county shall be deposited into the county general fund to be expended only for costs incurred for the purchase of equipment, software, maintenance, or other costs directly related to the title/registration network system, and for education and training.

(5) All monies remitted to the department by tax collectors as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), and all monies received by the department directly as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), except as otherwise provided in subsection (6) of this section, shall be paid by the department into the General Fund of the State Treasury on the first day of the month succeeding the month in which such fees are received by the department.

(6) On April 1, 2010, and on the first day of each month succeeding the month in which registration or tag fees are received by the Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179.

(7) Except as otherwise provided in Section 31-17-127, all monies remitted to the department by tax collectors as registration or tag fees from the additional rate of Five Dollars (\$5.00) and all monies received by the department directly as registration or tag fees from the additional rate of Five Dollars (\$5.00) shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97.

SOURCES: Codes, 1942, § 9352-39; Laws, 1946, ch. 266, § 39; Laws, 1948, ch. 271, § 20; Laws, 1950, ch. 408, § 4; Laws, 1956, ch. 383, § 8; Laws, 1968, ch. 361, § 24; Laws, 1976, ch. 361, § 16; ch. 396, § 1; Laws, 1982, ch. 427, § 11; Laws, 1984, ch. 478, § 12; Laws, 1984, ch. 508, § 8; Laws, 1987, ch. 322, § 23; Laws, 1987, ch. 450, § 2; Laws, 1987, ch. 529; Laws, 1989, ch. 393, § 2; Laws, 1990, ch. 415, § 1; Laws, 1999, ch. 575, § 4; Laws, 2010, ch. 390, § 1; Laws, 2014, ch. 337, § 2, eff from and after Oct. 1, 2014.

Amendment Notes — The 2014 amendment substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section; and added “and for education and training” to the end of the last sentence in (4).

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